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NO. 123]

NEW DELHI, MONDAY, OCTOBER 5, 1953

## THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

NOTIFICATION

CHARTERED ACCOUNTANTS

*New Delhi, the 13th September 1953*

**No. 48-CA(2)/53.**—In pursuance of sub-section (3) of Section 19 of the Chartered Accountants Act, 1949, the list of Members of the Institute of Chartered Accountants of India as on the 1st day of April, 1953, is hereby published for general information:—

### EXPLANATORY NOTES

There are two classes of members, viz. Fellows and Associates. Fellows and Associates are entitled to use the letters "F.C.A." and "A.C.A." respectively after their names.

'F' after a member's name denotes Fellow and 'A' Associate. The date following 'F' is the date of election to Fellowship and the date following 'A' is the date of admission to Associateship. The number in brackets at the end indicates Membership Number of the member concerned.

A dagger (†) before a member's name indicates that the member is not in practice.

The names of Chartered Accountants firms only are given in bold type. In brackets are shown the names of the partners only of the respective Chartered Accountants firms.

Members who are employed by a firm of Chartered Accountants are described as 'with' that firm.

Members who are employed by a concern other than a firm of Chartered Accountants are described as 'C/o' that concern.

The first list has been arranged alphabetically and the second list has been arranged topographically according to Regions.

### ALPHABETICAL LIST OF MEMBERS AND FIRMS

Abdul Mannan, S., G.D.A., A. (1-7-49), F. (16-8-49), Churiwalan, Gali Jute Wallee, Delhi. (377)

**Abhyankar (B. C.) & Co.** (B. C. Abhyankar), 3rd Floor, 35-36, Alli Chambers, Medows Street, Fort, Bombay.

Abhyankar, Bhalchandra Chintaman, G.D.A., A. (1-7-49), F. (16-8-49), **B. C. Abhyankar & Co**, 3rd Floor, 35-36, Alli Chambers, Medows Street, Fort, Bombay. (171)

Abhyankar, Govind Shridhar, B.A., LL.B., G.D.A., A. (25-12-49), F. (23-3-50), Medows House, Medows Street, Fort, Bombay. (1642)

Abhyankar, Vasudeo Dattatraya, B.A., B.Com., A. (16-11-51), Plot No. 119, Hindu Colony, 5th Lane, Dadar, Bombay. (2108)

Abideen, I. Zainul, B.A., A. (21-3-50), **A. M. Ubaidulla & Co.**, 5, Marakayya Labbai St., Harbour Dn., Madras—1. (1665)

Acharya, Gajendra Prasad, B.Sc., G.D.A. A. (1-7-49), F. (12-3-50), 121, Chitta Ranjan Avenue, Calcutta—7. (837)

†Acharya, Senapur Pandurang, M.Com., A.S.A.A., A. (4-12-52), C/o Shaw Wallace & Co., Ltd., 4, Bankshall Street, Calcutta—1. (2337)

†Adagra, D. R., B.Sc., A. (21-9-49), Muncharam Building, 394, Grant Road, Bombay—7. (1599)

†Adarbad, Rustom Navroaz, G.D.A., A. (1-7-49), F. (29-3-51), Grand Hotel Buildings (1st Floor), Mirzapur Road, Lal Darwaja, Ahmedabad. (73)

**Adenwalla (N. D.) & Co.**, (N. D. Adenwalla), 418, Chotalal Bhuwan, Kalbadevi Road, Bombay.

Adenwalla, Nariman Dadabhoy, C.D.A., A. (1-7-49), F. (16-3-49), **N. D. Adenwalla & Co.**, 418, Chotalal Bhuwan, Kalbadevi Road, Bombay. (198)

Adhya, Pullnbihari, B.Com., A. (23-9-52), **P. Auddy & Co.**, 39/1, Harrison Road, Calcutta—9. (2290)

Adimoorthi, Dhupagunta, S., B.A., A. (1-7-49), **L. Sivaram & Co.**, 36, Khan-samettu Street, Madurai. (1437)

†Advani, Govind Pritamdas, B.Com. (Lond.), A.C.A. (Eng. & Wales), A. (7-11-50), "Oceana", 214, Marine Drive, Bombay. (1886)

†Advant, Anant Gangadhar, B.Com., A. (1-7-49), 'Shantaprasad', Plot No. 67, 1st Lane, Hindu Colony, Dadar, Bombay—14. (857)

**Afzal Banerjee & Co.** (S. A. Afzal and J. N. Banerjee), 1/1, Vansittart Row, Calcutta—1.

†Afzal, Syed Ahmed, F.S.A.A., A. (1-7-49), **Afzal Banerjee & Co.**, 1/1, Vansittart Row, Calcutta. (446)

Agarwal, Chand Mal, A. (17-4-52), with **B. D. Gargleya & Co.**, Gargieya Niwas, Bewar. (2197)

Agarwal, Kailashi Lal, B.Com., LL.B., A. (25-8-49), **Kailash & Co.**, Kokila Market, Kinari Bazar, Agra. (1582)

Agarwal, Narainlal, B.A., G.D.A., A. (1-7-49), **Narainlal Agarwal & Co.**, 58-60, Vithalwadi, Kalbadevi Road, Bombay. (376)

Agarwal, Pitam Chand, B.Com., A. (1-7-49), C/o Kamal & Co. (Jaipur) Ltd., Post Box No. 1301, Kashmere Gate, Delhi. (1017)

†Agarwal, Sardari Lal, M.A. (Econ.), B.Com., A. (23-1-50), C/o Lever Brothers (India) Ltd., 63, Garden Reach, Calcutta—24. (1649)

**Agarwala (D. P.) & Co.** (D. P. Agarwala), Kanhaiya Buildings, Belanganj, Agra.

Agarwal, Dwarka Prasad, B.Com., LL.B., A. (6-2-51), **D. P. Agarwala & Co.**, Kanhaiya Buildings, Belanganj, Agra. (1946)

Agashivala, Jasvantlal Vurjivandas, A. (1-7-49), F. (11-12-50), **Dalal, Desai & Kurnana**, Mherwan Building, Sir Phirozeshah Mehta Road, Fort, Bombay. (992)

**Aggarwal (P. C.) & Co.** (P. C. Aggarwal), 3759, Chawri Bazar, Delhi.

Aggarwal, Puran Chand, B.A. (Com.), A. (8-2-52), **P. C. Aggarwal & Co.**, 3759, Chawri Bazar, Delhi. (2175)

**Aggarwal (S. D.) & Co.** (S. D. Aggarwal), 179, Bank Road, Ambala Cantt.

Aggarwal, Sukh Dev, B.A. (Com.), A. (21-4-50), **S. D. Aggarwal & Co.**, 179, Bank Road, Ambala Cantt. (1702)

Agrawal, Gauri Shankar, B.Com., LL.B., A. (20-8-52), with **S. Vaish & Co.**, 161, Civil Lines, Kanpur. (2249)

**Agrawal (M.) & Co.** (M. M. Agrawal), 74, Zero Road, Allahabad—3.

Agrawal, Madan Mohan, B.Com., A. (4-9-52), **M. Agrawal & Co.**, 74, Zero Road, Allahabad—3. (2272)

**Agrawal (P. D.) & Co.** (P. D. Agrawal), 39-24, Meston Road, Kanpur.

Agrawal Prabhu Dayal, B.Com., LL.B., A. (30-5-50), **P. D. Agrawal & Co.**, 39-24, Meston Road, Kanpur. (1750)

**Agrawala (K. B. L.) & Co.** (K. B. L. Agrawala), 70, Kanhaiya Buildings, Raja-ki-Mandi, Agra.

- Agrawala, Kunj Behari Lal, B.Com., LL.B., A. (1-7-49), **K. B. L. Agrawala & Co.**, 70, Kanhaiya Building, Raja-ki-Mandi, Agra. (1190)
- Agrwala, Raja Ram, B.Com., A. (23-5-51), 34, Mahadeo Road, New Delhi. (2001)
- Ahmed B. Khan & Co.** (Adamji P. Peerbhoy), 67-69, Dada Manzil, Mohamedali Road, Bombay—3.
- Ahmed N. Lilani & Co.** (Ahmed N. Lilani), Room No. 10, 1st Floor, Topiwala Mansion, 93, Mohamedali Road, Bombay—3.
- Ahuja & Co.** (V. P. Ahuja), 294, Katra Mohd. Din, Chandni Chowk, Delhi.
- Ahuja, Gurdial Singh, B.A. (Hons.), A. (13-3-53), C/o **D. S. Talwar & Co.**, 68, Khurshed Market, Sadar Bazar, Delhi. (2438)
- Ahuja (H. S.) & Co.** (Harbans Singh), 17, Regal Buildings, New Delhi.
- Ahuja, Harbans Singh, B.Com., A. (1-7-49), F. (9-5-52), **H. S. Ahuja & Co.**, 17, Regal Buildings, New Delhi. (1067)
- †Ahuja, Karam Narain, A. (28-12-50), House No. 5565, Street No. 75, Regarpura, Karol Bagh, Delhi. (1928)
- Ahuja, Ved Pal, B.A., A. (17-1-53), **Ahuja & Co.**, 294, Katra Mohd. Din., Chandni Chowk, Delhi. (2362)
- Ailawadi (R. D.) & Co.** (Ram Das Ailawadi), Bombay Mutual Annexe. 2nd Floor, Room No. 19-A, 17, Gunbow Street, Hornby Road, Fort, Bombay—1.
- Ailawadi, Ram Das, G.D.A., A. (1-7-49), F. (16-8-49), **R. D. Ailawadi & Co.**, Bombay Mutual Annexe, 2nd Floor, Room No. 19-A, 17, Gunbow Street, Hornby Road, Fort, Bombay—1. (146)
- Aiyar & Co.**, (P. S. N. Aiyar & T. S. Rajagopalan), Lakshmi Buildings, Connaught Circus, New Delhi, also at Madras.
- Aiyar & Co.** (T. S. Rajagopalan, T. R. Kalyanarama Iyer & P. S. N. Aiyar), Sekkalai, Karaikudi.
- Aiyar, Arjun K. S., B.Com., G.D.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **K. S. Aiyar & Co.**, 49, Apollo Street, Fort, Bombay—1. (79)
- Aiyar, Bharat Kalyan Subramani, A. (1-7-49), F. (16-8-49), **K. S. Aiyar & Co.**, East & West Building, 49, Apollo Street, Fort, Bombay—1. (78)
- Aiyar, B. P. Jayarama, G.D.A., A. (1-7-49), F. (18-7-50), 6, Radha Krishnan Street, Thyagaraya Nagar, Madras. (495)
- †Aiyar, Gangadharaiyar Venkatachala, G.D.A., A. (1-7-49), 24-A, Ishwar Ganguly Street, Kallighat, Calcutta—26. (399)
- Aiyar (K.S.) & Co.** (Bharat K. S. Aiyar, Arjun K. S. Aiyar, and S. A. Aiyar), East & West Building, 49, Apollo Street, Fort, Bombay—1.
- Aiyar (N. S.) & Co.** (S. Narasimhan), 8, Co-operative House, Telang Road, Matunga, Bombay—19.
- Aiyar (P. N. S.) & Co.** (P. N. S. Aiyar), Krishna Bhavan, Sandhurst Bridge, Girgaum, Bombay—4.
- Aiyar, Papanasam Narayanaswami Swaminathan, B.A., G.D.A., A. (1-7-49), F. (16-8-49), **P. N. S. Aiyar & Co.**, "Krishna Bhawan", Sandhurst Bridge, Girgaum, Bombay—4. (61)
- Aiyar (R. V.) & Co.** (R. V. Aiyar), 8/2, Hastings Street, 2nd Floor, Rooms Nos. 5 & 6, Calcutta.
- Aiyar, Ramakrishna Venkatarama, B.A., G.D.A., A. (1-7-49), F. (16-8-49), **R. V. Aiyar & Co.**, 8/2, Hastings Street, 2nd Floor, Rooms Nos. 5 & 6, Calcutta. (566)
- Aiyar, S. Vaidyanath, B.A., G.D.A., A. (1-7-49), F. (16-8-49), **S. Vaidyanath Aiyar & Co.**, 4, Kashmere Gate, Delhi. (93)
- Aiyar, Shankar Arjun, B.A. (Hons.), F.S.A.A., A. (1-7-49), **K. S. Aiyar & Co.**, 49, Apollo Street, Fort, Bombay. (1268)
- Aiyar (V. S.) & Co.** (A. V. Subrahmanyam and S. Parasuraman), No. 363, Esplanade, Madras—1.
- †Aiyar, Venkataraman S., B.A. (Com.), A. (15-12-49), Flat No. 2 1st Floor, Readymoney Mansion, Worli Naka, Bombay—18. (1631)
- Aiyer, K. Venkatachalam, B.A., A. (24-1-51), **K. Venkatachalam Aiyer & Co.**, Sri Niketan, Chettikulangara, Trivandrum (Travancore). (1942)
- Aiyer, V. Narayana, B.A., A. (11-7-50), "Magan Vihar", 1st Floor, Matunga, G.I.P., Bombay—19. (1794)

Alai, Ganesh Narayan, B.Com., A. (1-4-52), 130, Hindu Colony, Dadar, Bombay—14. (2177)

**Allbless (R.B.) & Co.**, (R. B. Allbless and R. S. Mama), 14, Western India House, Sir Phirozeshah Mehta Road, Fort, Bombay—1.

Allbless, Rustomji Bejonji, G.D.A., A. (1-7-49), F. (16-8-49), **R. B. Allbless & Co.**, 14, Western India House, Sir Phirozeshah Mehta Road, Fort, Bombay—1. (218)

Almeida, Pius Michael, A. (1-7-49), F. (8-7-51), **Chhotalal H. Shah & Co.**, Bharucha Buildings, 1st Floor, Princess Street, Bombay. (1055)

Alpaiwalla, Kaiki Rustom, B.Com. (Bom.), B.Com. (Lond.), A.C.A. (Eng. Wales), A. (7-5-51), 179, Lamington Cross Road, Bombay—7. (1995)

Alur, B. N., G.D.A., A. (25-12-49), F. (23-8-50), Malmaddi, Dharwar. (1643)

**Ambalal Patel & Co.** (A. K. Patel), 4th Floor, Meadows House, Meadows Street, Fort, Bombay.

**Ambalal Thakkar & Co.** (A. S. Thakkar), East & West Building, 49, Apollo Street, Fort, Bombay.

**Ambekar (W. G.) & Co.** (W. G. Ambekar), Ayachit Road, Mahal, Nagpur City.

Ambekar, Waman Ganesh, M.A., B.Com., A. (1-7-49), **W. G. Ambekar & Co.**, Ayachit Road, Mahal, Nagpur City. (1129)

Amin, Apaji Bavaji, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **Apaji Amin & Co.**, 3120/2, Gandhi Road, Ahmedabad. (127)

Amin, Chandrakant Raojibhai, A. (6-2-53), with **Apaji Amin & Co.**, 255, Raopura Road, Baroda. (2393)

Amin, Jashbhai Bavajibhai, G.D.A., A. (1-7-49), F. (16-8-49), **Apaji Amin Co.**, 14, Hamam Street, Fort, Bombay. (222)

Amin, Yogendra Chunibhai, A. (16-12-49), **Dalal & Shah**, No. 49-55, Apollo Street, Fort, Bombay. (1634)

†Amirthalingam, Nagar Sundaresa, G.D.A., A. (1-7-49), F. (16-8-49), "Rajasthan", No. 1, Vidwan Sundara Mudali Road, Nungambakkam, Madras—6. (694)

**Amrithlal H. Jain & Co.** (A. H. Jain), Manak Manslon, Chotta Sarafa, Ujjain.

**Anandam (M.) & Co.** (M. Anandam), 29, Hyderbasti, Secunderabad (Dn.).

Anandam, Mamidipudi, B.A., A. (1-7-49), F. (1-12-50), **M. Anandam & Co.**, 29, Hyderbasti, Secunderabad (Dn.). (858)

Anand Gopal, B.A. (Com.) (Hons.), A. (28-11-50), 2821, Challpuri Street, Kinari Bazar, Delhi. (1909)

Ananthakrishnan, S., B.A., A. (1-7-49), F. (5-8-50), **S. A. Krishna & Co.**, Bottawalla Building, 11, Elphinstone Circle, Fort, Bombay. (803)

**Anantham & Co.** (S. A. P. Swamy), Main Road, Berhampur. (Ganjam Dt.).

†Ananthanarayana, V., G.D.A., A. (3-9-51), Manager, Kothari Textiles Ltd., Singanallur, Coimbatore. (2072)

Ananthanarayanan, Nurali Naganathan, A. (1-7-49), F. (12-3-50), 32, Alarumangapuram, Mylapore, Madras. (641)

Ananthapadmanabharo, H. N., A. (22-6-51), 1983, Kothwal Ramiah Street, Shivarampet, Mysore. (2028)

†Anantharaman, R., B.A., G.D.A., A. (1-7-49), F. (11-11-49), Chief Accountant, The Indian Telephone Industries Ltd., Duravani Nagar P.O., Bangalore. (469)

Anantha Rao, Sakharepatam, G.D.A., A. (1-7-49), 23, Annayappa Block, Palace Guttahalli, Malleswaram Post, Bangalore—3. (846)

Anderson, John, C. A. (Scot.), A. (1-7-49), **A. F. Ferguson & Co.**, Allahabad Bank Buildings, Apollo Street, Bombay. (1391)

**Andley (H. D.) & Co.** (H. D. Andley), Vishnu Lodge, 4458, Egerton Road, Delhi—6.

Andley, Har Dayal, B.A. (Com.) (Hons.), A. (14-2-53), **H. D. Andley & Co.**, Vishnu Lodge, 4458, Egerton Road, Delhi—6. (2413)

Annadhanam, K., G.D.A., A. (1-7-49), F. (30-3-50), **Khanna & Annadhanam & Co.**, 4, Kashmere Gate, Delhi. (757)

Anoop Lal, G.D.A., A. (1-7-49), F. (16-8-49), 1043, Lazpatrai Market, Delhi. (126)

**Apaji Amin & Co.** (A. B. Amin, J. B. Amin and K. V. Patel), 14, Hamam Street, Fort, Bombay, also at Ahmedabad and Baroda.



Apte, Gopal Dattatraya, B.A., G.D.A., A. (1-7-49), F. (16-8-49), New Kitab Building, Laxmi Road, Poona—2. (253)

†Aras, Digamber Yeswant, A. (1-7-49), F. (8-12-52), C-7, Model House, Proctor Road, Girgaum, Bombay—4. (698)

**Argade & Bhagwat** (Sham Ganesh Argade), Crescent Chambers, Tamarind Lane, Fort, Bombay.

Argade, Sham Ganesh, A. (1-7-49), **Argade & Bhagwat**, Crescent Chambers, Tamarind Lane, Fort, Bombay. (1412)

**Argade Shyam & Co.** (S. G. Argade), Crescent Chambers, Tamarind Lane, Fort, Bombay.

Arjunan, K. A., B.Com., A. (22-3-52), Internal Audit Department, Amalgamations Limited, 35/2, Mount Road, Madras—2. (2181)

Arora, Gian Dev, A. (1-7-49), with **S. P. Chopra & Co.**, "F" Block, Connaught Place, New Delhi. (1230)

Arora, Tilak Raj, B.A. (Com.) (Hons.), A. (17-1-53), 42, Jaina Building, Roshanara Road, Sabzi Mandi, Delhi. (2360)

†Arratoon, Alfred Ernest, A. (1-7-49), with **Lovelock & Lewes**, 4, Lyons Range, Calcutta. (1032)

Arunajatal, Panchapakesa, G.D.A., A. (1-7-49), F. (21-5-51), 9/22A, Broadway (upstairs), Madras—1. (184)

Ashar, Girdharlal Popat, G.D.A., A. (1-7-49), F. (16-8-49), Walji Shamji Building, Block No. 1, Chandravarkar Lane, Borivli, Bombay. (594)

Ashton, John, A. (1-7-49), F. (12-3-50), **Fraser & Ross**, Barrow House, 12, McLean Street, Post Box No. 1352, Madras—1. (614)

†Ashi, Pestonji Kuverji, B.Com., G.D.A., A. (1-7-49), Flat No. 9, Gool Mahal, Sleater Road, P.O. Grant Road, Bombay—7. (627)

†Aswathanarayana Rao, B., A. (27-7-50), 44, 3rd Main Road, Chamaraipet, Bangalore. (1814)

**Auddy (P.) & Co.** (P. Adhya), 39/1, Harrison Road, Calcutta—9.

**Augra (Framroze S.) & Co.** (F. S. Augra), Esplanade Mansions, Esplanade Road, Fort, Bombay.

Augra, Framroze Sorabji, A. (1-7-49), F. (16-8-49), **A. S. Madon & Co.**, Esplanade Mansions, Esplanade Road, Fort, Bombay. (39)

†Avasia, Hom Framji, G.D.A., A. (1-7-49), Tardeo Terrace, Tardeo Road, Bombay—7. (450)

Ayyangar, R. Rajagopala, B.A., A. (18-5-50), 5/23, Edward Elliotts Road, Mysapore, Madras—4. (1734)

Ayyar, A. Ramaswamy, B.A., G.D.A., A. (1-7-49), 16-A, Deshapriya Park West, Uma Pharmacy Buildings, Kalighat P.O., Calcutta—26. (479)

Ayyar, A. S. Krishna, B.Com., A. (4-9-52), with **Varma & Varma**, Mattancherry P.O., Cochin. (2273)

†Ayyar, H. Nambi, B.Sc., A. (20-9-51), 3/382, Lalji Nathu Buildings, Telang Cross Road, II, Matunga, Bombay—19. (2080)

†Ayyar, K. Bhagavatheswara, B.Sc., A. (23-9-52), with **Suri & Co.**, Main Road, Trivandrum. (2287)

Ayyar, Krishna Ramalinga, B.A., A. (24-8-49), **Menon & Ayyar**, Varappan's Building, Broadway, Ernakulam. (1581)

†Ayyar, K. Sama, A. (11-10-52), Padma Nivas, 31, Ranganathan Street, Madras—17. (2310)

Ayyar, M. R. Balasubrahmanya, A. (1-7-49), 12, Vellalar Sannadhi Street, Mayuram. (1563)

†Ayyar, P. R. Neelakanta, B.Sc., A. (1-7-49), D-6/3, Canal Road, Calcutta—22. (1074)

Ayyar, S. Srikrishna, B.Sc., A. (7-10-49), **V. Sankar Aiyar & Co.**, Deepak Mahal, 4th Floor, Marine Drive, Bombay. (1612)

Ayyengar, Kuppuswami Ramakrishna, G.D.A., A. (1-7-49), F. (28-1-50), 9/92, Ratnasabapathi Mudaliar Road, R. S. Puram P.O., Coimbatore. (475)

**Babubhai A. Parikh & Co.** (B. A. Parikh), Dakhanukar Bldg., 4th Floor, 480, Kalbadevi Road, Bombay—2.

Babur, Ghanshyamdas Harkishindas, B.A., LL.B., G.D.A., A. (1-7-49), F. (16-8-49), Bombay Mutual Annexe, 3rd Floor, Gunbow Street, Fort, Bombay—1. (333)

- †Bafna, Shanti Chandra, B.Com., A. (26-11-49), 71, Jawaharnagar, Goregaon, Bombay. (1623)
- Bagadthey, Vasant Pandurang, A. (1-7-49), **Chhotalal H. Shah & Co.**, Bharucha Buildings, 1st Floor, Princess Street, Bombay—2. (1430)
- Bagai & Co.**, (S. R. Bagai), 1934, Burn Bastion Road, Delhi.
- Bagai, Sita Ram, B.A. (Com.), A. (1-7-49), F. (1-4-53), **Bagai & Co.**, 1934, Burn Bastion Road, Delhi. (1198)
- Bagaria, Lakshman Prasad, B.Com., A. (18-8-51), 1-B, Old Post Office Street, Calcutta. (2052)
- Bagchi, Hironmoy, B.Sc., A. (1-7-49), F. (16-8-49), **Roy & Bagchi**, 8/2, Hastings Street, Calcutta. (804)
- Bagrodia & Co.**, (V. Bagrodia), 33, Netaji Subhas Road, Calcutta.
- Bagrodia, Vishwanath, B.Com., LL.B., A. (21-3-50), **Bagrodia & Co.**, 33, Netaji Subhas Road, Calcutta. (1673)
- Bahl, Hans Raj, G.D.A., A. (1-7-49), F. (18-6-52), **B. D. Gargleya & Co.**, Bhagat Bhawan, Mirza Ismail Road, Jaipur City. (1138)
- Bahl (R. N.) & Co.**, (R. N. Bahl), 4985, Rui Mandi, Sadar Bazar, Delhi.
- Bahl, Ram Narain, B.Com., LL.B., A. (9-9-52), **R. N. Bahl & Co.**, 4985, Rui Mandi, Sadar Bazar, Delhi. (2277)
- Bahri, Dev Raj, G.D.A., A. (1-7-49), F. (16-8-49), **P. R. Mehra & Co.**, 56, Daryaganj, Delhi. (242)
- Bahri (P. N.) & Co.**, (P. N. Bahri), 15, Rajpur Road, Dehra Dun.
- Bahri, Parma Nand, G.D.A., A. (1-7-49), F. (16-8-49), **P. N. Bahri & Co.**, 15, Rajpur Road, Dehra Dun. (256)
- Bajan, Nariman Burjorji, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **Damania, Pandey & Bajan**, 3rd Floor, Navasari Building, Hornby Road, Fort, Bombay. (86)
- †Bajan, Sorab Burjorji, B.Com., G.D.A., A. (1-7-49), C/o The Indian Hotels Co., Ltd., Taj Mahal Hotel, Bombay. (516)
- Bal, Gajanan Ram Chandra, A. (1-7-49), **Bal & Patankar**, 48, Budhwar Peth, Poona—2. (1207)
- Bal & Patankar**, (G. R. Bal and M. K. Patankar), 48, Budhwar Peth, Poona—2, also at Bombay.
- Balagangadharan, Ramadas, A. (1-7-49), F. (13-1-51), No. 2, Norton First Lane, Mandaveli P.O., Madras. (867)
- Balakrishna Ayyar, K. N., B.A., L.T., A. (4-7-50), "Looville", Coonoor. R. S. (1776)
- Balakrishnan, G., B.A., A. (25-2-53), 3/7, Old Post Office Road, Coimbatore. (2425)
- Balaramaiah, Chitirala, B.Com., A. (1-4-53), 14/220, Main Bazar, Prodattur. (2454)
- Balasubrahmanyam, Krishnaswamy, B.Com., A. (10-8-51), Manager & Actuary, The Bombay Life Assurance Co. Ltd., Bombay. (2046)
- †Balasubrahmanyam, K. M., B.A., A. (11-2-52), Actuarial Assistant, Department of Insurance, Simla—4. (2135)
- Balasubramanian, A., A. (1-7-49), 101, East Car Street, Chidambaram, S. Arcot Dt. (1080)
- Balasubramanian, G., A. (1-7-49), F. (16-8-49), Kalyanapuram, Tennur, Tiruchirapalli. (541)
- Balasubramanian, Rajagopala, B.A., A. (13-11-50), 23, Venkatarama Naidu Street, Perambur, Madras—11. (1896)
- †Balasubramanyan, V., B.A., A. (1-7-49), 114, Andar Street, Teppakulam, Tiruchirapalli. (674)
- Balsari, Bakul Umedram, B.Com., A. (1-7-49), C/o Lever Brothers (India) Ltd., P. B. No. 409, Bombay. (1422)
- Balubhai P. Bhatt & Co.**, (B. P. Bhatt), Shri Krishna Nivas, Post Office Lane, Kalbadevi, Bombay—2.
- Bam, Pesi N., A. (1-7-49), F. (28-8-52), **M. K. Dandekar & Co.**, 16, Moore Street, Second Line Beach, Madras—1. (1159)
- Bamboot, Minocher Nadirshaw, G.D.A., A. (1-7-49), with **Messrs. S. B. Billimoria & Co.**, 113, Mahatma Gandhi Road, Fort, Bombay. (545)

- Bamjee, Minoos Nawrojee, B.Com., A. (1-7-49), 26/C, Napean Sea Road, Bombay—6. (1476)
- Banaji (H. S.) & Co.**, (H. S. Banaji), Prospect Chambers, 1st Floor, Hornby Road, Fort, Bombay.
- Banaji, Homi Sorabji, A. (1-7-49), **H. S. Banaji & Co.**, Prospect Chambers, 1st Floor, Hornby Road, Fort, Bombay. (834)
- Bandyopadhyay, Radharaman, B.Com., A. (1-7-49), F. (11-12-50), **R. Banerjee & Co.**, P-5, Canning Street, Calcutta. (855)
- †Bandyopadhyay, Hiran Kumar, B.A., G.D.A., A. (1-7-49), Agricultural Income-tax Officer, 8/1A, Creek Lane, Entally P.O., Calcutta—14. (369)
- Bandyopadhyay, Kaliprasanna, M.A., G.D.A., A. (1-7-49), F. (16-8-49), **Basu Banerjee & Co.**, 8/2, Hastings Street, (Third Floor), Calcutta. (293)
- Bandyopadhyay, Kanu Gopal, B.Com., A. (1-7-49), F. (25-5-51), **K. G. Banerji & Co.**, 9, Hastings Street, Calcutta—1. (1034)
- Bandyopadhyay, Rasamay, B.Com., A. (2-3-53), 11, Ramlal Mukherjee Lane, Salkia, Howrah. (2429)
- †Banerjee, Ajit Kumar, B.Sc., B.Com., A. (1-7-49), F. (16-8-49), 74, Bag Bazar Street, Calcutta—3. (871)
- Banerjee (S. N.) & Co.**, (S. N. Banerjee, Amalendu Chatterjee & D. K. Banerjee), 10, Old Post Office Street, Calcutta—1.
- Banerjee, Sachindra Nath, M.A., B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **S. N. Banerjee & Co.**, 10, Old Post Office Street, Calcutta. (12)
- Banerjee, Satindra Kisore, M.A., B.Com., A. (19-11-52), with **Lovelock & Lewes**, 4, Lyons Range, Calcutta. (2329)
- Banerjee, Ajit Coomar, B.Com., A. (1-7-49), F. (10-8-52), **D. P. Chatterjee & Co.**, 10, Old Post Office Street, Calcutta. (1154)
- †Banerjee, Ananda Gopal, M.A., B.Com., A. (12-7-50), C/o National Bank of India Ltd, 19, Netaji Subhas Road, Calcutta—1. (1797)
- Banerjee (D. N.) & Co.**, (D. N. Banerjee, S. K. Chatterjee & N. C. Gangopadhyay), Room No. 6, 3rd Floor, 8/2, Hastings Street, Calcutta—1.
- Banerjee, Dharendra Nath, F.S.A.A., A. (1-7-49), F. (16-8-49), **D. N. Banerjee & Co.**, Room No. 6, 3rd Floor, 8/2, Hastings Street, Calcutta—1. (417)
- Banerjee, Dillip Kumar, M.A., B.Com., A. (8-12-50), **S. N. Banerjee & Co.**, 10, Old Post Office Street, Calcutta—1. (1915)
- Banerjee (J. N.) & Co.**, (J. N. Banerjee), 1/1, Vansittart Row, Calcutta—1.
- Banerjee, Jitendra Nath, B.Com., A. (1-7-49), F. (12-1-52), **J. N. Banerjee & Co.**, 1/1, Vansittart Row, Calcutta—1. (1113)
- Banerjee (K. M.) & Co.**, (K. M. Banerjee), 34, Ghose Lane, Calcutta—6.
- Banerjee, Kishori Mohan, A. (26-5-50), **K. M. Banerjee & Co.**, 34, Ghose Lane, Calcutta—6. (1743)
- †Banerjee, Mrityunjay, B.Com., A. (3-3-51), with **George Read & Co.**, 1, Auckland Villas, Gandhi Road, Darjeeling. (1966)
- Banerjee, Nripendra Nath, B.Com., A. (15-5-50), 1-B, Old Post Office Street, Ground Floor, Room No. 1, Calcutta—1. (1716)
- Banerjee (P. C.) & Co.**, (P. C. Banerjee), 52-A, Hazra Road, Ballygunge, Calcutta—19.
- Banerjee, Pravat Chandra, A. (13-1-51), **P. C. Banerjee & Co.**, 52-A, Hazra Road, Ballygunge, Calcutta—19. (1937)
- Banerjee, Profulla Sankar, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), **Day & Co.**, 7, Dinoo Lane, P.O., Kadamtala, Howrah. (506)
- Banerjee (R.) & Co.**, (R. Bandyopadhyay), P-5, Canning Street, Calcutta.
- Banerjee, Saurendra Nath, B.Sc., A. (8-5-51), C/o Burmah-Shell Oil Storage & Distributing Co. of India Ltd., Hong Kong House, Calcutta—1. (1996)
- Banerjee, Tarun Kumar, B.Com., A. (16-2-52), 49, Raja Basanta Roy Road, Calcutta—29. (2155)
- †Banerji, Asoka Prakash, G.D.A., A. (1-7-49), Pir Jalil, Lucknow. (615)
- Banerji (H.) & Co.**, (H. Banerji), 8/16, Russa Road, Kallghat, Calcutta—26.
- Banerji, H., A. (1-7-49), F. (16-8-49), **H. Banerji & Co.**, 8/16, Russa Road, Kallghat, Calcutta—26. (1568)
- Banerji (K. G.) & Co.**, (K. G. Bandyopadhyay), 9, Hastings Street, Calcutta—1.

- Banerji, Subhash Kumar, B.Com., A. (16-4-52), 1, Ramhary Roy Lane, Utterpara, District Hooghly. (2189)
- Banerjee (S. C.) & Co., (S. C. Banerjee), 21-A, Canning Street, Calcutta—1.**
- Banerjee, Sudhindra Chandra, B.A., A. (10-5-50), **S. C. Banerjee & Co., 21-A, Canning Street, Calcutta—1.** (1710)
- Banik, Amarendra Kishore, B.Com., A. (6-1-50), 12-A, Satish Mukherjee Road, Calcutta—26. (1651)
- Bansal, Bishan Das, B.A., B.Com., A. (29-6-50), Karmon Deori, Amritsar. (1774)
- Bansal, Kanti Chand, B.Com., A. (14-6-51), Jai Jai Ram Ward, Kasgunj. (2016)
- †Bansal, Ram Kanwar, B.A. (Com.), A. (1-7-49), Finance Secretary, Modi Spg. & Wvg. Mills Co., Ltd., Modinagar, Distt. Meerut. (998)
- Bapasola, Eruch Jehangir, M.Com., A. (1-7-49), Cassinath Bungalow, 24, Napean Sea Road, Bombay—6. (1378)
- †Bardalai, Kiran Chandra, B.Com., A. (1-7-49), Examiner of Accounts and Internal Auditor. N.E.F., and Agency and Assam Rifles, Geeta Bhawan, Kench's Trace, Shillong. (1125)
- †Bardhan, Pares Chandra, B.Com., G.D.A., A. (1-7-49), Assistant Commissioner of Commercial Taxes, 18-A, Brabourne Road, Pollock House, Calcutta. (571)
- †Bardi, Khurshed Jehangir, A. (1-7-49), C/o Godrej & Boyce Mfg. Co., Ltd., Lalbaug, Parel, Bombay—12. (1352)
- †Baria, Dhanjishaw Jamshedji, A. (1-7-49), Virbhajji Pardiwalla Building, 168, Bora Bazar Street, Fort, Bombay. (1285)
- †Baria, Homi Pirojshaw, B.Com., A. (13-9-52), with **M. D. Darbari & Co., 8, Old Post Office Street, Calcutta.** (2283)
- Baria, Kaikhushru Eduljee, B.Com., G.D.A., F.S.A.A., A. (1-7-49), F. (22-6-51), **S. B. Billimoria & Co., Bashir Bagh Road, Hyderabad (Deccan).** (453)
- †Baria, Pestonji Dinshawjee, B.A., A. (1-7-49), 8, Rustom Baug, Bombay—27. (1182)
- Basant Ram & Sons (Balak Ram Pandya), Tropical Buildings, Connaught Circus, New Delhi.**
- Basant Ram & Sons (Satyavant Pandya), Kaiserbagh Circus, Lucknow.**
- †Basri, K. Nagappa, B.A., A. (1-7-49), General Manager & Secretary, The Karnataka Bank Lt., P.B. No. 113, Mangalore—3. (1167)
- †Bastikar, Shankar, Ramakrishna, B.Com., LL.B., F.S.A.A., A. (1-7-49), F. (16-4-52), Bhagirathi Buildings, No. 3, Tukaram Javji Road, Grant Road, Bombay—7. (1119)
- Basu & Co., (K. L. Basu), 19-A, Chowringhee Road, First Floor, Leslie House, Calcutta—13.**
- Basu (A.) & Co., (A. Basu), 8/2, Hastings Street, Calcutta.**
- Basu, Ajit Kumar, B.Sc., B.Com., A. (16-2-52), 20-B, Nalin Sarcar Street, Calcutta—4. (2158)
- Basu, Amal Chandra, B.Com., A. (1-4-53), 8/2, Hastings Street, Calcutta—1. (2452)
- Basu, Amulya Chandra, B.Com., B.L., G.D.A., A. (1-7-49), F. (16-8-49), **A. Basu & Co., 8/2, Hastings Street, Calcutta—1.** (312)
- Basu (A. L.) & Co., (A. L. Basu), 9/B, Kirti Mitra Lane, Calcutta—4.**
- Basu, Arun Kumar, M.A., B.Com., A. (27-9-51), **A. L. Basu & Co., 9/B, Kirti Mitra Lane, Calcutta—4** (2083)
- Basu, Arun Kumar, B.Sc., A. (1-7-49), F. (16-8-49), 44, Vidyasagar Street, Calcutta. (786)
- Basu, Arun Kumar, B.Com., A. (7-3-51), **G. Basu & Co., 6, Hastings Street, Calcutta.** (1967)
- Basu Banerjee & Co., (P. C. Basu & K. P. Banerjee), 8/2, Hastings Street, 3rd Floor, Calcutta.**
- †Basu, Bhupendra Nath, B.A., A.S.A.A., A. (1-7-49), C/o Gillanders Arbuthnot & Co., Ltd., 8, Netaji Subhas Road, Calcutta—1. (1398)
- Basu (D.) & Co., (A. K. Chattopadhyay), 10, Old Post Office Street, Calcutta.**
- Basu, Dulal Nandan, B.Com., B.L., A. (1-7-49), **D. N. Bose & Co., 1, Mangoe Lane, 1st Floor, Calcutta.** (1176)
- Basu (G.) & Co., (G. Basu, G. Saha & A. K. Basu), 6, Hastings Street, Calcutta.**

Basu, Gurugobinda, B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **G. Basu & Co.**, 6, Hastings Street, Calcutta. (2)

†Basu, Jagdish Chandra, B.A., A. (1-7-49), F. (13-2-51), C/o The Imperial Tobacco Co. of India Ltd., 37, Chowringhee, Calcutta—16. (878)

Basu, Kanai Lal, B.Com., A. (5-2-53), **Basu & Co.**, Leslie House, 19-A, Chowringhee Road, 1st Floor, Calcutta—13. (2392)

**Basu Mallik & Mukherjee**, (S. N. Basu Mallik), No. 1, British Indian Street, Calcutta—1.

Basu, Manindranath, B.Sc., G.D.A., A. (1-7-49), F. (5-12-52), with **S. R. Batliboi & Co.**, 1-B, Old Post Office Street, Calcutta. (355)

†Basu, Nijraj Kumar, B.Com., A. (1-7-49), with **Price, Waterhouse, Peat & Co.**, B-4, Clive Buildings, Calcutta—1. (961)

†Basu, Niranjan, B.Com., A. (24-4-52), No. 1, Prince Golam Md. Rd., P.O., Kalighat, Calcutta—26. (2198)

**Basu (P.) & Co.**, (P. Basu), 137, Canning Street, Calcutta.

Basu, Panchanan, B.Com., G.D.A., A. (1-7-49), F. (15-7-51), **P. Basu & Co.**, 137, Canning Street, Calcutta. (489)

†Basu, Praphulla Chandra, A.S.A.A., A. (1-7-49), 11, Raja Basanta Roy Road, Kalighat, Calcutta. (1418)

**Basu (P. K.) & Co.**, (A. K. Ray Moulik), 3, Mangoe Lane, Calcutta.

†Basu, Prasanta Kumar, B.Com., A. (4-12-50), 19, Bepin Pal Road, Calcutta—26. (1913)

†Basu, Prashanta Kumar, M.Sc., A.S.A.A., A. (12-10-50), Assistant Accountant, Burmah-Shell Oil Storage & Distributing Co., of India Ltd., 40, Ballard Estate, Bombay—1. (1882)

Basu, Prodyot Kumar, B.Sc., A.S.A.A., A. (1-7-49), with **Lovelock & Lewes**, 4, Lyons Range, Calcutta. (515)

Basu, Prohlad Chandra, B.A., G.D.A., A. (1-7-49), F. (16-8-49), **Basu Banerjee & Co.**, 8/2, Hastings Street (Second Floor), Calcutta. (138)

**Basu (R. M.) & Co.**, (R. M. Basu), 22, Canning Street, Calcutta.

Basu, Ramani Mohan, B.Com., A. (17-4-50), **R. M. Basu & Co.**, 22, Canning Street, Calcutta. (1697)

Basu, Ranjan, B.Com., A. (16-4-52), 2, Creek Row, Entally P.O., Calcutta—14. (2190)

†Basu, Rathindra Nath, G.D.A., A. (1-7-49), Jadavpur Colony, P.O., Jadavpur College, Calcutta—32. (1448)

**Basu, (S.) & Co.**, (S. K. Basu), 10, Old Post Office Street, Calcutta—1.

**Basu (S. K.) & Co.**, (S. K. Basu), Temple Chambers, 6, Old Post Office Street, Calcutta—1.

†Basu, Sailendra Kumar, B.Sc., A.C.W.A. (Lond.), A. (1-7-49), Assistant Cost Accounts Officer, Ministry of Finance (I. & C. Division) Shahjehan Road, New Delhi. (741)

Basu, Samarendra Kumar, B.Sc., A. (1-7-49), F. (5-10-50), **S. Basu & Co.**, 10, Old Post Office Street, Calcutta. (403)

†Basu, Samarendra Nath, B.Com., A. (11-8-50), 238-B, Lower Circular Road, Calcutta—20. (1819)

Basu, Samir Kumar, A.S.A.A., A. (26-10-51), with **Lovelock & Lewes**, 4, Lyons Range, Calcutta. (2096)

†Basu, Satyendra Kumar, B.A., A. (1-7-49), Assistant Commissioner, Commercial Taxes, 5/1, Garcha First Lane, Ballygunge, Calcutta—19. (1191)

Basu, Sisir Kumar, B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **S. K. Basu & Co.**, Temple Chambers, 6, Old Post Office Street, Calcutta. (391)

**Basu Mallik (S. N.) & Co.**, (S. N. Basu Mallik), 1, British Indian Street, Calcutta—1.

Basu-Mallik, Sambhu Nath, B.A., A. (1-7-49), F. (10-12-49), **Basu Mallik & Mukherjee**, No. 1, British Indian Street, Calcutta. (958)

Bathgate, Gordon Murray, O.B.E., C.A. (Scotland), A. (1-7-49), F. (16-8-49), **A. F. Ferguson & Co.**, Allahabad Bank Buildings, Apollo Street, Fort, Bombay. (16)

†Batliboi, Jamshed Rustomji, A. (1-7-49), F. (16-8-49), with **Batliboi & Purohit**, National Insurance Building, 204, Hornby Road, Fort, Bombay. (37)

**Batliboi & Purohit.** (B. D. Birdy, K. S. Kshirsagar, V. H. Deshpande, D. V. Sowanl, & N. T. Dalal), National Insurance Building, 204, Hornby Road, Fort, Bombay.

**Batliboi, Purohit & Darbari,** (M. D. Darbari), 8, Old Post Office Street, Calcutta.

**Batliboi (S. R.) & Co.,** (V. F. Viccajee, M. S. Davar, N. F. Master & P. M. Narielvala), 1-B, Old Post Office Street, Calcutta—1.

**Batra & Co.,** (Shadi Lall Batra), 20/21, Basti Har Phool Singh, Sadar Bazar, Delhi.

Batra, Shadi Lall, B.A., A. (1-7-49), **Batra & Co.,** 20/21, Basti Har Phool Singh, Sadar Bazar, Delhi. (1318)

†Baxi, Kaushikral Kantilal, B.Com., A. (11-10-52), Prem Mandir, Rajkot C. S. Saurashtra. (2311)

Beatty, W., A. (1-7-49), Grace Cottage, Civil Lines, Ajmer. (1572)

†Beavis, Edward Frank Campbell, A.S.A.A., A. (1-7-49), C/o Burmah-Shell, P.O. Box No. 688, Bombay. (1431)

Bengani, Sardarmall, B.Com., A. (9-2-53), 16, Canning Street, (First Floor), Calcutta. (2390)

Bhaduri, Hirendra Nath, B.Sc., A. (10-4-51), **G. Sanyal & Co.,** Temple Chambers, 6, Old Post Office Street, Calcutta—1. (1982)

**Bhagat (D. R.) & Co.,** (D. R. Bhagat), 17-4, Rajendranagar, Karol Bagh, New Delhi.

Bhagat, Desraj Rochiram, A. (2-5-51), **D. R. Bhagat & Co.,** 17/4, Rajendranagar, Karol Bagh, New Delhi—5. (1993)

†Bhagat, Rustom Manekshaw, A. (2-4-52), Colonel Bapubha Bungalow, Navapara, Bhavnagar (Saurashtra). (2185)

†Bhagvat, Moreshwar Nilkanth, G.D.A., A. (1-7-49), Nana Buildings Poibavdi, Parcel, Bombay—12. (7593)

Bhagwat, Pandurang Gangadhar, G.D.A., A. (1-7-49), **F. (16-8-49), P. G. Bhagwat,** Jiji House, 17, Raveline Street, Fort, Bombay. (131)

**Bhagwat (P. G.),** (P. G. Bhagwat), Jiji House, 17, Raveline Street, Fort, Bombay.

Bhagwat, Raghunath Bhaskar, G.D.A., A. (1-7-49), **F. (16-8-49),** Rajarampuri, Kolhapur. (330)

Bhagwat, Sadashiv Ganesh, A. (1-7-49), **F. (16-8-49),** 18-4, Goregaonkar Buildings, Top Floor, Bombay—4. (766)

Bhagwat, Trimbak Narayan, A. (1-7-49), 70, Budhwar, Poona—2. (1274)

†Bhaimia, Yusuf Ebrahim, M.A., B.Sc. (Econ.), A.C.A. (England & Wales), A. (1-7-49), with **A. F. Ferguson & Co.,** Allahabad Bank Buildings, Apollo Street, Fort, Bombay. (1512)

†Bhalla, Anand Prakash, M.A., A.S.A.A., A. (28-12-50), C/o Burmah-Shell House, Currimbhoy Road, Ballard Estate, Bombay. (1930)

**Bhalla (J. C.) & Co.,** (J. C. Bhalla), Servants of India Insurance Co., Premises, 7, Prem House, Connaught Place, New Delhi.

Bhalla, Jagdish Chander, B.A., A. (1-7-49), **F. (16-8-49), J. C. Bhalla & Co.,** Servants of India Insurance Co. Premises, 7, Prem House, Connaught Place, New Delhi. (805)

Bhandari, Ajeet Singh S., B.Com., A. (27-11-52), Haji Mansion, 1st Floor, 5th Road, Khar, Bombay. (2335)

†Bhandari, Prakash Nath, B.A., B.Com. (Lond.), A.C.A. (Eng. & Wales), A. (1-7-49), C/o The Comptroller & Auditor-General of India, 3, Mansingh Road, New Delhi. (327)

†Bhandari, Ranjeet Mal, B.Com., A. (1-7-49), Chief Accounts Officer, The National Newsprint & Paper Mills Ltd., Kale Bhuvan, Mohan Nagar, Nagpur. (1199)

Bhandari, Shripal Chand, B.Com., A. (9-6-52), C/o Messrs. Macneill & Barry Ltd., 2, Fairlie Place, Post Box No. 15, Calcutta—1. (2220)

Bhansali, Budh Raj, B.Com., B.L., A. (1-7-49), 9, Mangoe Lane, Calcutta. (1438)

Bhansali, Ravivadan, Narbheram, B.A., A. (18-2-53), 5th Road, Natver Nagar, Hindu Colony, Jogeshwari, Bombay. (2420)

**Bhargav (S. J.) & Co.** (S. J. Bhargav), 25, Bank Street, Fort, Bombay—1.

Bhargava, Shantilal Jaishankar, B.Com., A. (16-2-52), **S. J. Bhargav & Co.,** 25, Bank Street Road, Fort, Bombay—1. (2160).

**Bhargava & Co.**, (Maheshnarain Bhargava), 16, Jehangirabad Mansion, Mahatma Gandhi Marg, Hazratganj, Lucknow.

**Bhargava (B. R.) & Co.**, (B. R. Bhargava), Bhrigu Niwas, Chuna Mandi, Paharganj, New Delhi.

Bhargava, Bal Raj, B.A. (Com.), A. (1-7-49), **B. R. Bhargava & Co.**, Bhrigu Niwas, Chuna Mandi, Paharganj, New Delhi. (1436)

**Bhargava (I. D.) & Co.**, (I. D. Bhargava), 3, Daryagunj, Delhi.

Bhargava, Ishwar Dayal, B.A., A. (1-7-49), F. (30-6-50), **I. D. Bhargava & Co.**, 3, Daryagunj, Delhi. (948)

Bhargava, Ishwari Prasad, A. (1-7-49), F. (16-8-49), "Ishwar Bhawan", Beawar. (1570)

†Bhargava, Kailash Prasad, A. (1-7-49), C/o International Combustion (India) Ltd., 101, Park Street, Calcutta—16. (1407)

Bhargava, M. B., A. (1-7-49), Behind Chitra Talkies, Lashkar, Gwalior. (1559)

Bhargava, Maheshnarain, A. (1-7-49), F. (16-8-49), **Bhargava & Co.**, 16, Jehangirabad Mansion, Hazratganj, Lucknow. (714)

**Bhargava (P. S.) & Co.**, (P. S. Bhargava), 7, Shyamsundar Building, The Mall, Kanpur.

Bhargava, Prahlad Sharan, B.Com., A. (1-7-49), **P. S. Bhargava & Co.**, 7, Shyam Sunder Building, The Mall, Kanpur. (1467)

Bhargava, Ramesh Chandra, B.Com., LL.B., A. (1-7-49), **R. Chandra & Co.**, Dr. B. N. Varma Road, Lucknow. (1495)

**Bharucha & Co.**, (S. S. Bharucha), Agakhan Building, Dalal Street, Fort, Bombay.

Bharucha, Dinshaw Ratanshaw, A. (1-7-49), **R. S. Bharucha & Co.**, Jehangir Mansion, 1st Marine Street, Fort, Bombay. (1313)

Bharucha, Kavas Dosabhai, G.D.A., A. (1-7-49), Khurshed House, 604-D, Lady Jehangir Road, Parsi Colony, Dadar, Bombay—14. (392)

**Bharucha (R. S.) & Co.**, (R. S. Bharucha & D. R. Bharucha), Jehangir Mansion, 1st Marine Street, Fort, Bombay.

Bharucha, Ratansha Shapurji, G.D.A., A. (1-7-49), F. (16-8-49), **R. S. Bharucha & Co.**, Jehangir Mansion, 1st Marine Street, Fort, Bombay. (191)

Bharucha, Sorabji Savakshaw, A. (12-7-50), **Bharucha & Co.**, Agakhan Building, Dalal Street, Fort, Bombay. (1798)

Bharucha, Sorab Khurshedji, B.Com., A. (1-7-49), F. (16-8-49), **G. P. Kapadia & Co.**, Hamam House, Hamam Street, Fort, Bombay. (389)

Bhaskara Rao, Tadinada, B.A., A. (1-7-49), Tunuku (W. Godavari Dt.). (973)

Bhathena, Dinyar Darabsha, B.Com., A. (23-10-52), C/o Parsee Trading Co., Vithal Sayana Bldg., Lohar Chawl, Bombay—2. (2318)

**Bhatia (A. S.) & Co.**, (A. S. Bhatia), Burn Bastion Road, Delhi.

Bhatia, Avtar Singh, B.Com., A. (1-7-49), F. (12-5-50), **A. S. Bhatia & Co.**, Burn Bastion Road, Delhi. (570)

**Bhatia (D.) & Co.**, (D. R. Bhatia and Ved Prakash), Sadar Bazar, Delhi, also at Lucknow.

Bhatia, Dev Raj, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **D. Bhatia & Co.**, Sadar Bazar, Delhi. (584)

Bhatia, Jag Mohan Lal, B.A., A.C.A. (Eng. & Wales), A. (1-7-49), **A. F. Ferguson & Co.**, Scindia House, P. O. Box No. 24, New Delhi. (885)

†Bhatia, Narsingh Dev, B.A., A. (12-2-52), Assistant Registrar, Joint Stock Companies, 1, Rajpur Road, Delhi. (2139)

Bhatia, Santokh Singh, A. (1-7-49), **Sodhbans & Co.**, Commercial Building, Mahatma Gandhi Road, Kanpur. (1549)

Bhatia, Shanker Mulji, B.Com., A.S.A.A., A. (26-4-52), **Gondalia & Mandviwalla**, Hamam House, Hamam Street, Fort, Bombay—1. (2202)

†Bhatia, Shantikumar Gordhandas, B.Com., A. (20-11-50), 65/67, Withalwadi, Kalbadevi Road, Bombay—2. (1904)

**Bhatnagar (C. S.) & Co.**, (C. S. Bhatnagar), 64, Regal Building, New Delhi.

Bhatnagar, Chetanya Swaroopa, M.A., B.Com., A. (1-7-49), F. (1-6-50), **C. S. Bhatnagar & Co.**, 64, Regal Buildings, New Delhi. (984)

Bhatt, Ashwini Kumar, B.Com., A. (25-8-50), Opp. Bridge, Kutcheri Road, Sojati Gate, Jodhpur. (1854)

Bhatt, Balubhai Pranshanker, G.D.A., A. (1-7-49), F. (16-8-49), **Balubhai P. Bhatt & Co.**, Shri Krishna Niwas, 1st Floor, Kalbadevi Road, New Silk Market, Bombay—2. (624)

Bhatt, Devshanker Nagji, G.D.A., A. (1-7-49), F. (30-12-52), C/o Associated Industrial Development Co., Ltd., 67, Stephen House, 4, Dalhousie Square East, Calcutta—1. (637)

Bhatt, Dinubhai Labhshanker, G.D.A., A. (1-7-49), F. (16-8-49), **Dinubhai & Co.**, 65, Mahatma Gandhi Road, Fort, Bombay—1. (102)

**Bhatt (J. L.) & Co.**, (J. L. Bhatt), Yusuf Building, 43, Mahatma Gandhi Road, Flora Fountain, Fort, Bombay.

Bhatt, Jayantilal Lallubhai, A. (1-7-49), F. (12-3-50), **J. L. Bhatt & Co.**, Yusuf Building, 43, Mahatma Gandhi Road, Flora Fountain, Fort, Bombay. (681)

Bhatt, Labhshanker Gaurishanker, G.D.A., A. (1-7-49), F. (16-8-49), "Raskunj", Dharnagadhra (Saurashtra). (626)

Bhatt, Laxmishanker Harjiwan, G.D.A., A. (1-7-49), F. (11-11-49), 53, Bora Bazar Street, Fort, Bombay—1. (77)

**Bhatt (M. J.) & Co.**, (M. J. Bhatt), 14, Hamam Street, Fort, Bombay—1.

Bhatt, Maganlal Lallubhai, A. (5-7-50), with **Ambalal Thakkar & Co.**, 49, Apollo Street, Fort, Bombay. (1778)

Bhatt, Mohanlal Jagjivan, G.D.A., A. (1-7-49), F. (16-8-49), **M. J. Bhatt & Co.**, 14, Hamam Street, Fort, Bombay—1. (268)

Bhatt, Surendraprasad Chhaganlal, B.Com., A. (1-4-53), 22, Apollo Street, Fort, Bombay—1. (2459)

Bhatt, Vidyaranyapuram Babu, M.A., A. (16-5-50), 51/1, II Cross Road, Basavan-gudi Post, Bangalore—4. (1719)

**Bhattachariya (S. K.) & Co.**, (S. K. Bhattachariya), 7, Old Post Office Street, Ground Floor, Opp. High Court, Calcutta.

Bhattachariya, Sudhir Kumar, A. (1-7-49), F. (11-9-50), **S. K. Bhattachariya & Co.**, 7, Old Post Office Street, Ground Floor, Opp. High Court, Calcutta. (997)

**Bhattacharjee (H.) & Co.**, (H. Bhattacharjee), 5, Clive Ghat Street, 1st Floor, Calcutta—1.

Bhattacharjee, Hrishikesh, B.Sc., G.D.A., A. (1-7-49), F. (16-11-51), **H. Bhattacharjee & Co.**, 5, Clive Ghat Street, (1st Floor), Calcutta—1. (954)

†Bhattacharya, Nitil Chandra, B.Com., A. (12-12-49), 39/A, Ramkamal Street, Kidderpore, Calcutta. (1627)

**Bhattacharya (S. P.) & Co.**, (S. P. Bhattacharya), Ananda Bhavan, 6, Mission Row, Calcutta—1.

Bhattacharya, Sasthipada, B.Com., A. (1-7-49), **S. P. Bhattacharya & Co.**, "Ananda Bhavan", 6, Mission Row, Calcutta—1. (1402)

†Bhattacharyya, Ajit Kumar, B.A., G.D.A., A. (1-7-49), 18, Ramananda Chatterjee Street, Western Block, P.O. Amherst Street, Calcutta—9. (1357)

Bhattacharyya, Girija Kumar, B.A., G.D.A., A. (1-7-49), F. (23-1-51), 5-B, Kallash Bose Street, Calcutta—6. (738)

†Bhattacharyya, Kalinarayan, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), Chief Accountant, Kanpur Development Board, Kanpur. (451)

Bhattacharyya, Manabendra, B.Com., A. (4-9-52), 3, Chittaranjan Avenue, 2nd Floor, Room No. C/7, "Bharat Vahan", Calcutta—13. (2266)

**Bhattacharyya (N. C.) & Co.**, (N. C. Bhattacharyya), 1-B, Old Post Office Street, Calcutta—1.

Bhattacharyya, Narayan Chandra, B.Com., A. (26-11-49), **N. C. Bhattacharyya & Co.**, 1-B, Old Post Office Street, Calcutta—1. (1624)

Bhattacharyya, Ram Kishore, B.Com., A. (1-7-49), **Ray & Bhattacharya**, 8, Old Post Office Street, Calcutta. (1244)

†Bhattacharyya, Santosh Kumar, B.Sc., B.Com., A. (2-9-50), 19/1, Dover Road, Ballygunj, Calcutta—19. (1860)

†Bhattacharyya, Shambhu Nath, B.Com., A. (14-8-50), Agricultural Income-tax Officer, Jalpaiguri Range, Jalpaiguri. (1822)



- Bhatty (I. S.) & Co.**, (I. S. Bhatta, S. S. Bhatia & M. S. Bhatta), Commercial Buildings, Mahatma Gandhi Road, Kanpur.
- Bhatty, Ishwar Singh, G.D.A., A. (1-7-49), F. (16-8-49), **Sodhbans & Co.**, Commercial Buildings, Mahatma Gandhi Road, Kanpur. (382)
- Bhatty, Manjit Singh, M.Com., A. (23-1-53), **Sodhbans & Co.**, Commercial Buildings, Mahatma Gandhi Road, Kanpur. (2377)
- Bhaumik (K.) & Co.**, (K. P. Bhaumik), 10, Hastings Street, Calcutta—1.
- Bhaumik, Kanu Pada, B.Com., A. (22-4-50), **K. Bhaumik & Co.**, 10, Hastings Street, Calcutta—1. (1703)
- Bhavnagri, Ratanji Nowroji, B.A., LL.B., F.S.A.A., A. (1-7-49), F. (16-8-49), **S. B. Billimoria & Co.**, 113, Mahatma Gandhi Road, Bombay. (746)
- Bheemasena Rao, M., A. (12-7-50), 19/20, 5th Road (Corporation No. Q38/3), Chamarajpet, Bangalore City. (1803)
- †Bhesania, Merwanji Nusserwanji, A.S.A.A., A. (19-8-50), Manager, The Stock Technique Ltd., Cama Building, Dalal Street, Fort, Bombay. (1834)
- Bhide, Vaman Ganesh, B.Com., A. (25-3-50), **Gadre & Bhide**, 381, Shanvar Peth, Near Kanyashala, Poona—2. (1688)
- Bhimeswara Rao, Kolagotla, B.Com., G.D.A., A. (29-2-52), F. (2-5-52), Power-peta, Eluru. (2171)
- Bhogilal Chimanlal Shah & Co.**, (B. C. Shah), 418, Kalbadevi Road, Chhotalal Bhuvan, Bombay, also at Jaipur.
- Bhoj Raj, B.Com., A. (10-4-51), Gulzar Houz, Charkaman, Hyderabad (Dn.). (1980)
- †Bhukhanwala, Dhansukhlal Vijubhai Atmaram, B.Com., G.D.A., A. (1-7-49), Sunderwan, Ghodbunder Road, Vile Parle, Bombay—24. (825)
- †Bhukhanwala, Tansukhlal Sakerlal Atmaram, B.Com., A. (1-7-49), Shri Ramnivas, 2nd Floor, Dadabhoy Road, Vile Parle (West), Bombay 24. (1220)
- Bhusan, Chandra, B.A. (Com.), A. (1-7-49), **E. S. Gupta & Co.**, Shri Mahalaxmi Market, Behind Imperial Bank of India, Chandni Chowk, Delhi. (1247)
- Billimoria, Bapuji Burjorji, G.D.A., A. (1-7-49), 32, Khetwadi, 12th Lane, Bombay—4. (36)
- Billimoria, Bhicajee Shapoorjee, J.P., F.S.A.A., A. (1-7-49), F. (16-8-49), **S. B. Billimoria & Co.**, 113, Mahatma Gandhi Road, Fort, Bombay—1. (289)
- †Billimoria, Jal Shapoorjee, A. (1-7-49), 21, Cuffe Parade, Colaba, Bombay. (995)
- Billimoria (S. B.) & Co.**, (S. B. Billimoria, B. S. Billimoria, N. R. Paymaster, R. N. Bhavnagri, M. D. Dubash and H. B. Dhondy), 113, Mahatma Gandhi Road, Fort, Bombay.
- Billimoria (S. B.) & Co.**, (S. B. Billimoria, B. S. Billimoria, N. R. Paymaster, R. N. Bhavnagri, M. D. Dubash, H. B. Dhondy & K. E. Baria), Bashir Bagh Road, Hyderabad (Dn.).
- Billimoria, Shapoorjee Bomonjee, J.P., A. (1-7-49), F. (16-8-49), **S. B. Billimoria & Co.**, 113, Mahatma Gandhi Road, Fort, Bombay—1. (19)
- Bilpodiwala, Homi Kaikhusru, A. (5-4-50), 758, Parsi Colony, Dadar, Bombay. (1694)
- Bindon, Sydney Albert, A. (1-7-49), F. (16-8-49), **Fraser & Ross**, Barrow House, 12, McLean Street, Post Box No. 1352, Madras. (324)
- Birdy, Bejonji Dinshawji, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **Batilbol & Purohit**, National Insurance Building, 204, Hornby Road, Fort, Bombay. (4)
- †Birdy, Khurshed Framroz, A. (1-7-49), 33, Ava Chambers, Next to Metro Cinema, Fort, Bombay. (850)
- †Biswas, Anil Kumar, B.Com., A. (20-8-51), C/o Turner Morrison & Co. Ltd., Calcutta—1. (2059)
- Biswas, Mrinal Kumar, M.A., B.Com., A. (1-7-49), 4, Tarak Dutt Road, P.O. Ballygunge, Calcutta. (1003)
- Biswas (S. K.) & Co.**, (S. K. Biswas), 5, Hastings Street, Calcutta.
- Biswas, Sudhir Kumar, B.A., A. (1-7-49), F. (16-8-49), **S. K. Biswas & Co.**, 5, Hastings Street, Calcutta—1. (731)
- Blenkinsop, Norman, A. (1-7-49), F. (7-7-51), **Fraser & Ross**, Barrow House, 12, McLean Street, Post Box No. 1352, Madras. (613)

†Bode, Dinshaw Ardeshir, B.Com., G.D.A., A. (1-7-49), 618, Jami Lodge, Jame Jamshed Road, Bombay—14. (1336)

Bodhankar, Venkatesh Manoharrao, A. (1-7-49), F. (29-4-50), **K. K. Mankeshwar & Co.**, Kingsway, Nagpur. (921)

**Bohra (M. R.) & Co.**, (M. R. Bohra), 579, Station Road, Hyderabad (Dn.).

Bohra, Mahomedbhoj Rasulbhoj, B.Com., G.D.A., A. (1-7-49), F. (9-10-50), **M. R. Bohra & Co.**, 579, Station Road, Hyderabad (Dn.). (478)

†Bookless, Archibald John, A. (1-7-49), C/o Tractors (India) Ltd., Victoria House, Post Box No. 323, Calcutta. (1514)

†Borkar, Bhaskar Pandurang, A. (24-6-50), Chief Accountant, Braithwaite & Co. (India) Ltd., Hide Road, Kidderpore, Calcutta—23. (1768)

†Borkar, Bhawanishankar Shamrao, A. (24-3-50), C/o Crahams Trading Co. (India) Ltd., 16, Bank Street, Fort, Bombay. (1684)

Borkar, Durga Krishnarao, G.D.A., A. (1-7-49), F. (16-8-49), **Borkar & Muzumdar**, 1st Floor, Sorab House, 235-237, Hornby Road, Fort, Bombay—1. (692)

†Borkar, Gopal Shamarao, B.A., A. (1-7-49), Sales-tax Officer, Dharwar & North Kanara, Post Iubli. (1540)

**Borkar & Muzumdar**, (D. K. Borkar and M. M. Muzumdar), First Floor, Sorab House, 235-237, Hornby Road, Fort, Bombay—1, also at Belgaum.

Bose, Amarendra Nath, B.Sc., A. (24-6-50), C/o Scott & Plockstock Ltd., 2, Clive Ghat Street, Calcutta—1. (1767)

**Bose (D. N.) & Co.**, (D. N. Basu), 1, Mangoe Lane (1st Floor), Calcutta—1.

**Bose (K. C.) & Co.**, (K. C. Bose), Narayani, 27/29, Brabourne Road, Calcutta—1.

Bose, Kiron Chandra, G.D.A., A. (1-7-49), **K. C. Bose & Co.**, Narayani, 27/29, Brabourne Road, Calcutta—1. (1289)

†Bose, Probodh Kumar, B.Com., A. (1-7-49), 2, Creek Row, Calcutta. (801)

**Bose (R. B.) & Co.**, (S. K. Kar and S. K. Sen), 9, Hastings Street, Calcutta

†Bose, Radha Bhusan, M.A., B.Sc., B.Com., A.S.A.A., A. (1-7-49), F. (16-8-49), C/o **R. B. Bose & Co.**, 9, Hastings Street, Calcutta. (603)

†Bose, Ranjit Kumar, B.A., LL.B., A. (1-7-49), Assistant Controller of Defence Accounts, 53/2, Hazra Road, Ballygunge, Calcutta. (1494)

Bose, Satya Preo, B.Com., LL.B., A.S.A.A., A. (1-7-49), 15/1, Scott Lane, Calcutta—9. (1474)

†Bose, Sauransu, B.A. (Lond.), A. (1-7-49), C/o Gillanders Arbuthnot & Co., 8, Netaji Subhas Road, Calcutta. (572)

**Brahmayya & Co.**, (P. Brahmayya), Andhra Insurance Buildings, 337, Thambu Chetty Street, Madras, also at Secunderabad.

**Brahmayya & Co.**, (P. Brahmayya and P. Sambiah), 53, Silver Jubilee Park Road, Bangalore, also at Bellary.

**Brahmayya & Co.**, (P. Brahmayya and G. V. Ramanuja Rao) Ramanagram, Vijayawada.

Brahmayya, Parvataneni, B.A., A. (1-7-49), F. (16-8-49), **Brahmayya & Co.**, Andhra Insurance Buildings, 337, Thambu Chetty Street, George Town, Madras. (266)

Bramhandkar, Dhundiraj Dattaram, G.D.A., A. (1-7-49), F. (18-6-52), Jayendra Mahal, Block 'C', 13, Vincent Road, Dadar, Bombay—14. (1137)

†Bray, John Patrick, A.C.A. (Eng. & Wales), A. (1-7-49), **A. F. Ferguson & Co.**, Mercantile Bank Building, McLeod Road, P.O. Box No. 4716, Karachi. (617)

†Brown, John Douglas Keith, A. (1-7-49), 4, Clive Row, Calcutta. (880)

Brown, Robert Adam, A. (1-7-49), F. (16-8-49), **Lovelock & Lewes**, 4, Lyons Range, Calcutta. (882)

Budhraj, Dina Nath, A. (12-7-50), C/o Saraswati Sugar Syndicate Ltd., Abdullapur (District Ambala). (1796)

Buhariwalla, Soli Aderji, B.Com., A.S.A.A., A. (11-7-50), Central Bank Building, 3rd Floor, Room No. 6, Bruce Street, Fort, Bombay. (1792)

†Bulsara, Firoze Kaikhushroo, A. (1-7-49), 804-B, Kingsway, Dadar, Bombay. (1237)

**Bulsara, Kaikhushroo Ardeshir**, A. (1-7-49), 220, Tardeo Road, Bombay 7. (861)

†Butani, Ram Hassasing. A. (1-7-49), 22-A, Motan Building, Bunder Road, Karachi. (539)

**Byramji (S. T.) & Co.**, (S. T. Byramji Daruwala), Central Bank Building, Fort, Bombay—1.

†Capey, Thomas Crothers, A. (1-7-49), C/o Price Waterhouse & Co., 31, Mosley Street, Newcastle-Upon-Tyne (England). (1524)

Captain, Adi Dhunjishaw, B.Com., A. (15-5-52), Captain House, Vincent Road, Bombay—19. (2207)

**Captain & Co.**, (H. F. Captain & D. H. Captain), Advani Chambers, 2nd Floor, Sir Phirozeshah Mehta Road, Fort, Bombay.

Captain, Dara Hormusji, A. (1-7-49), **Captain & Co.**, Advani Chambers, (2nd Floor), Sir Phirozeshah Mehta Road, Fort, Bombay. (1369)

Captain, Hormusji Framji, G.D.A., A. (1-7-49), F. (3-5-50), **Captain & Co.**, Advani Chambers, (2nd Floor), Sir Phirozeshah Mehta Road, Fort, Bombay. (200)

†Captain, Meherwanji Cursetji, B.Com., G.D.A., A. (1-7-49), 4, Bandra Hill, Bandra, Bombay. (1349)

†Carron, Leonard Francis, G.D.A., A. A. (1-7-49), C/o Gillanders Arbuthnot & Co., Ltd., No. 3, North Beach Road, Madras. (1326)

†Chacko, Jacob, A. (3-11-52), Asstt. Manager (Accounts), Parry & Co., Ltd., Dare House, P. O. Box No. 12, Madras—1. (2320)

**Chadha (T. R.) & Co.**, (T. R. Chadha), 64, Regal Buildings, New Delhi.

Chadha, Tilak Raj, B.A. (Hons.), A. (1-7-49), F. (14-6-51), **T. R. Chadha & Co.**, 64, Regal Buildings, New Delhi. (1056)

†Chaitanya, Yedavalli Sri Krishna, A.S.A.A., A. (1-7-49), C/o McLeod & Co. Ltd., 3, Netaji Subhas Road, Calcutta. (1511)

**Chakrabarti & Co.**, (G. C. Chakrabarti), 8/2, Hastings Street, (3rd Floor), Calcutta—1.

Chakrabarti, Banikantha, B.Sc., A. (12-2-52), with **J. C. Chakravarti & Co.**, 14, Pollock Street, Calcutta—1. (2137)

Chakrabarti, Gopal Chandra, B.Sc., B.Com., A. (9-10-50), **Chakrabarti & Co.**, 8/2, Hastings Street, (3rd Floor), Calcutta—1. (1878)

†Chakrabarti, Priyamohan, M.A., A. (1-7-49), C/o **Lovelock & Lewes**, 4, Lyons Range, Calcutta. (1423)

**Chakrabarty (B.) & Co.**, (B. C. Chakrabarty), 12, Old Post Office Street, 2nd Floor, Calcutta—1.

Chakrabarty, Brindaban Chandra, B.A., G.D.A., A. (7-11-50), **B. Chakrabarty & Co.**, 12, Old Post Office Street, 2nd Floor, Calcutta—1. (1887)

Chakrabarty, Amulya Nath, B.Sc., LL.B., A. (12-7-50), 236, Bow Bazar Street, Flat No. 8, 2nd Floor, Calcutta—12. (1800)

Chakravarti, Bibhutibhusan, B.Com., A.S.A.A., A. (1-7-49), F. (16-1-51), **Chakravarti Choudhuri & Co.**, 2, Church Lane, Calcutta. (361)

**Chakravarti Choudhuri & Co.**, (B. B. Chakravarti), 2, Church Lane, Calcutta—1.

Chakravarti, Debendranath, M.A., B.L., G.D.A., A. (1-7-49), F. (16-8-49), **Chakravarti Ghosh Guha & Co.**, 135, Canning Street, Calcutta. (164)

**Chakravarti Ghosh Guha & Co.**, (D. N. Chakravarti), 135, Canning Street, Calcutta.

**Chakravarti (J. C.) & Co.**, (J. C. Chakravarti), 14, Pollock Street, Calcutta—1.

Chakravarti, Janardon Chandra, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **J. C. Chakravarti & Co.**, 14, Pollock Street, Calcutta—1. (206)

**Chakravarty (A. C.) & Co.**, (A. C. Chakravarty), Temple Chambers, Ground Floor, 6, Old Post Office Street, Calcutta.

Chakravarty, Amal Chandra, B.Com., A. (7-8-52), **A. C. Chakravarty & Co.**, "Temple Chambers", (Ground Floor), 6, Old Post Office Street, Calcutta. (2243)

†Chakravarty, Annada Charan, M.A., B.L., F.S.A.A., A. (1-7-49), 6-A, Clerk Street, Calcutta. (252)

Chakravarty, Kshitish Chandra, B.Com., B.L., G.D.A., A. (1-7-49), 9, Lake Place, Calcutta—29. (658)

**Chakravarty (N. C.) & Co.**, (N. C. Chakravarty), 10, Old Post Office Street, Calcutta.

Chakravarty, Nares Chandra, M.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **N. C. Chakravarty & Co.**, 10, Old Post Office Street, Calcutta. (155)

**Chakravorti (N.) & Co.**, (N. Chakravorti), 8/2, Hastings Street, Room No. 30, 2nd Floor, Calcutta—1.

Chakravorti, Niranjan, M.A., A. (1-7-49), F. (24-5-50), **N. Chakravorti & Co.**, 8/2, Hastings Street, Room No. 30, (2nd Floor), Calcutta—1. (864)

**Chalishazar (C. H.) & Co.**, (C. H. Chalishazar), 2218/2, Manek Chowk, Ahmedabad—1.

Chalishazar, Chandrakant Himatlal, B.Com., A. (22-1-53), **C. H. Chalishazar & Co.**, 2218/2, Manek Chowk, Ahmedabad—1. (2369)

Chaluvya, Arkalgud Narasimhamurthy, B.Com., A. (8-7-50), No. 9, First Floor, City Market Buildings, Bangalore—2. (1787)

**Chamarti & Co.**, (V. Chamarti), Room No. 4, First Floor, Ramachandra Building, 280, Carnac Road, Bombay—2.

Chamarti, Venkateswarlu, A. (1-7-49), F. (24-7-52), **Chamarti & Co.**, Room No. 4, First Floor, Ramchandra Building, 280, Carnac Road, Bombay—2. (1148)

†Chanda, Atul Prasad, B.A., A. (1-7-49), Director & Secretary, Britannia Biscuit Co., Ltd., 15, Taratola Road, Alipore, Calcutta—27. (1395)

**Chandabhoj & Jassoobhoj**, (H. D. Jassoobhoj and R. C. Divan). Advani Chambers, Sir Phirozeshah Mehta Road, Fort, Bombay—1.

Chandak, Raghubir Saran, B.Com., A. (28-1-53), 1271, Vakilpura, Delhi—6. (2383)

Chandiok, Jagdish Chander, B.A., A.C.A. (Eng. & Wales), A. (1-7-49), F. (16-8-49), **Walker, Chandiok & Co.**, Kashmere Gate, Delhi. (362)

Chandiok, Swaraj, B.A., A. (1-7-49), F. (3-5-50), **Swaraj Chandiok & Co.**, No. 20-L, Connaught Circus, New Delhi. (979)

Chandla, Kedar Nath, B.Sc., A. (1-7-49), F. (16-8-49), **Chandla Sharma & Co.**, No. 9, The Mall, Simla. (744)

**Chandla Sharma & Co.**, (K. N. Chandla & Lajpatrai Sharma), No. 9, The Mall, Simla, also at Delhi.

**Chandra (R.) & Co.**, (R. C. Bhargava), Dr. B. N. Varma Road, Lucknow.

**Chandrakant & Co.** (C. V. Pandit & V. R. Gandhi), Sir Vithaldas Chambers, 16, Apollo Street, Fort, Bombay, also at Veraval.

Chandrasekharan, Kaduhanoor Kumaraswamy, B.Com., A. (1-7-49), F. (11-11-49), **Sekhar & Co.**, 6827, Market Street, Secunderabad (Dn.). (937)

Chandrashekhar, Allayya Arazimatti, B.A., A. (1-4-53), 4657, Bhadakalgalli, Belgaum. (2457)

**Chandulal & Co.**, (Chandulal V. Shrah), Khandewal Bhuvan, 2nd Floor, 166-170, Dadabhai Nawroji Road, Fort, Bombay.

**Chandulal M. Shah & Co.**, (C. M. Shah & V. M. Shah), 268, Gandhi Road, Ahmedabad, also at Bombay.

†Chanduwadia, Jehanbux Shavak-sha, B.Com., A. (1-7-49), Wassiamull Building, 'B' Block, 3rd Floor, Grant Road, Bombay. (942)

†Chapman, Robert Geoffrey, B.A., F.C.A. (Eng. & Wales), A. (1-7-49), F. (16-8-49), **A. F. Ferguson & Co.**, Mercantile Bank Building, McLeod Road, P.O. Box No. 4716, Karachi—1. (371)

**Chari & Co.**, (R. Jayaraman A. Varadachari, L. S. Krishnamurthy, K. Swaminathan & S. Natarajan), "Balachandra", 3, Arantangi Road, Pudukottah & also at Karaikudi.

†Chari, Tiruvallangudi Ramanuja Narasimha, G.D.A., A. (1-7-49), F. (12-3-50), Room No. 8, Neo Mysore Cafe, Hyderabad (Dn.). (153)

†Charles, Frederick Wadden, A. (1-7-49), C/o Peat, Marwick, Mitchell & Co., 11, Ironmonger Lane, London E.C. 2. (1365)

†Charna, Bapuji Manchershaw, G.D.A., A. (1-7-49), C/o Charna Master & Co., Round Building, Kalbadevi Road, Bombay—3. (575)

†Chatrath, Buaditta Mal, M.A., F.S.A.A., A. (1-7-49), Income-tax Appellate Tribunal, Government Place West, Calcutta. (167)

Chatrath, Jagdish Raj, B.A., A. (1-7-49), F. (12-3-50), **Soni Chatrath & Co.**, 8, Regal Buildings, New Delhi. (638)

Chatrath, Man Mohan, B.A. (Com.), LL.B., A. (25-3-53), 7/1, London Street, Calcutta. (2444)

Chatterjee, Abhimukta, G.D.A., A. (1-7-49), F. (16-8-49), **Chatterjee & Chatterjee**, Lala Lajpat Rai Road, Banaras. (197)

Chatterjee, Amalendu, B.Com., A. (1-7-49), **S. N. Banerjee & Co.**, 10, Old Post Office Street, Calcutta—1. (1328)

**Chatterjee & Chatterjee**, (A. Chatterjee), Lala Lajpat Rai Road, Banaras.

**Chatterjee (D. P.) & Co.**, (D. P. Chatterjee, A. C. Banerjee & S. Datta), 10, Old Post Office Street, Calcutta, also at Howrah.

Chatterjee, Debi Prosanna, B.A., B.Com., F.S.A.A., A. (1-7-49), F. (16-8-49), **D. P. Chatterjee & Co.**, 10, Old Post Office Street, Calcutta. (455)

Chatterjee, Kanai Lal, M.A., B.Com., A. (7-11-50), **S. Sengupta & Co.**, 10, Old Post Office Street, Calcutta. (1890)

**Chatterjee (M.) & Co.** (M. Chatterjee), 2, Church Lane, Calcutta—1.

Chatterjee, Mukundamurari, B.A., A. (1-7-49), F. (12-1-50), **M. Chatterjee & Co.**, 2, Church Lane, Calcutta—1. (964)

Chatterjee, N. C., A. (1-7-49), F. (16-8-49), Dibrugarh District Club, Dibrugarh (Assam). (1573)

†Chatterjee, Probodh Kumar, B.Sc., B.L., G.D.A., A. (1-7-49), 21/6, Aswini Dutta Road, Calcutta—29. (1526)

†Chatterjee, Prodyat Kumar, G.D.A., A. (1-7-49), 57, Ballygunge Gardens, Calcutta—19. (1341)

**Chatterjee (S. K.) & Co.**, (S. K. Chatterjee, D. N. Banerjee & N. C. Gangopadhyay), Room No. 6, 3rd Floor, 8/2, Hastings Street, Calcutta—1.

Chatterjee, Saral Kumar, B.Com., G.D.A., A. (1-7-49), F. (7-6-50), **S. K. Chatterjee & Co.**, Room No. 6, 3rd Floor, 8/2, Hastings Street, Calcutta—1. (283)

Chatterjee, Shyama Charan, B.Com., G.D.A., A. (1-7-49), F. (23-3-50), **S. K. Mukherjee & Co.**, 17, Mangoe Lane, Calcutta—1. (385)

†Chatterjee, Sudhir Kumar, A.S.A.A., A. (1-7-49), 29, Balaram Bose 1st Lane, Calcutta—20. (1503)

**Chatterji (A.) & Co.**, (A. Chatterji), 11, Old Post Office Street, Calcutta—1.

Chatterji, Amalendu, B.A., B.Com., A. (1-7-49), F. (1-12-50), **A. Chatterji & Co.**, 11, Old Post Office Street, Calcutta—1. (1036)

†Chatterji, Guru Prosad, B.Sc., A.S.A.A., A. (1-7-49), Chief Accountant, Anderson Wright & Co., 7, Wellesley Place, Calcutta. (586)

Chatterji, Ramesh Chandra, B.Sc., B.L., G.D.A., A. (1-7-49), 172, Dharamtala Street, Calcutta—13. (444)

Chatterji, Subimal, B.Com., A. (2-6-51), 115-K, Rash Behari Avenue, Calcutta—29. (2009)

Chattopadhyay, Anil Kumar, M.A., A. (1-7-49), **D. Basu & Co.**, 10, Old Post Office Street, Calcutta. (1332).

Chattopadhyay, Kumud Bandhu, B.Sc., G.D.A., A. (1-7-49), F. (24-7-52), 131, Indra Biswas Road, Calcutta—2. (407)

†Chattopadhyay, Nanigopal, M.A. (Com.), A. (14-8-51), C/o **H. M. Majumdar & Co.**, 8, Old Post Office Street, Calcutta. (2047)

Chattopadhyay, Sati Nath, B.Com., A. (1-7-49), 20, Strand Road, (1st Floor), Calcutta—1. (672)

**Chaturvedi (B. N.) & Co.**, (B. N. Chaturvedi), Chaturvedi House, Kasturba Gandhi Road, Kanpur.

Chaturvedi, Bishamber Nath, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **B. N. Chaturvedi & Co.**, Chaturvedi House, Kasturba Gandhi Road, Kanpur. (321)

Chaturvedi, Kundey Ram, B.Com., A. (14-3-53), C/o Baij Nath Chobey & Co., 37/39, Ezra Street, Calcutta. (2439)

†Chaudhari, Shankar Onkar, B.A., B.Com., A. (31-3-52), Kundan Villa, Top Floor, Shivaji Park Road No. 4, Dadar, Bombay—28. (2182)

Chaudhuri, Bimallesh Ray, B.Sc., B.Com., A. (3-6-50), 93, Harish Mukherjee Road, Calcutta—28. (1759)

**Chaudhuri (N.) & Co.**, (N. Chaudhuri), 10, Old Post Office Street, Calcutta—1.

†Chaudhuri, Narendra Bijay, B.A., A. (21-3-50), Chief Accountant, Govt. Electric Supply Dept., 153, Ahlone Strand Road, Rangoon. (Burma). (1674)

Chaudhuri, Nirendralal, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **N. Chaudhuri & Co.**, 10, Old Post Office Street, Calcutta—1. (464)

†Chaudhuri, Saroj Kumar, M.A., B.L., A. (1-7-49), Deputy Controller of Accounts, Tata Iron & Steel Co. Ltd., Jamshedpur. (1142)

**Chaudhuri (U. M.) & Co.**, (U. M. Chaudhuri), 12/1, Old Post Office Street, Calcutta—1.

Chaudhuri, Upendra Mohan, B.A., G.D.A., A. (1-7-49), F. (16-8-49), **U. M. Chaudhuri & Co.**, 12/1, Old Post Office Street, Calcutta. (49)

**Chellappa (S.) & Co.**, (S. Chellappa), 69, Big Street, Triplicane, Madras—5.

Chellappa, S., A. (17-4-50), **S. Chellappa & Co.**, 69, Big Street, Triplicane, Madras—5. (1699)

**Cherlyan & Cheriyan**, (V. K. Cheriyan), Valanjar House, Chetty Street, Kottayam (Travancore).

Cheriyam, K. John, B.A., B.L., A. (6-10-52), Retired Accountant-General, Karimparampil, Edathua, Tiruvella (T. C. State). (2300)

Cheriyam, Valanjar Kuruvilla, B.Com., A. (23-8-50), **Cheriyam & Cheriyan**, Valanjar House, Chetty Street, Kottayam P.O., Travancore. (1849)

†Chhabra, Mulk Raj, A.C.A. (Eng. & Wales), A. (18-11-52), Flat No. 4, 7, Deodar Street, Calcutta—19. (2324)

**Chhabra (S. K.) & Co.**, (S. K. Chhabra), C/o New Manking Restaurant, 2-G, Connaught Circus, New Delhi.

Chhabra, Satish Kumar, B.A. (Com.), A. (16-2-52), **S. K. Chhabra & Co.**, C/o New Nanking Restaurant, 2-G, Connaught Circus, New Delhi. (2149)

Chhawchharia, Basudeo, B.Com., A.S.A.A., A. (1-7-49), F. (12-8-51), **K. N. Gutgutia & Co.**, 33, Netaji Subhas Road, Calcutta. (1050)

**Chhogmal & Co.**, (Chhogmal N. Shah), Sir Vithaldas Chambers, 16, Appollo Street, Fort, Bombay.

**Chhotalal H. Shah & Co.**, (C. H. Shah, P. M. Almeida, J. B. Sutarwala & V. P. Bagadthey), Bharucha Building, 1st Floor, Princess Street, Bombay—2.

**Chinoy & Co.**, (M. Chinoy), 45, Commercial Chambers, Maszid Bunder Road, Bombay—3.

Chinoy, Malik, LL.B., A. (23-1-53), **Chinoy & Co.**, 45, Commercial Chambers, Maszid Bunder Road, Bombay—3. (2376)

**Chitale (M. P.) & Co.**, (M. P. Chitale), 10, Alli Chambers, Medows Street, Fort, Bombay.

Chitale, Madhao Purushottam, B.A. (Hons.), A. (1-7-49), F. (9-6-51), **M. P. Chitale & Co.**, 10, Alli Chambers, Medows Street, Fort, Bombay. (1046)

**Chojar (R. L.) & Co.**, (R. L. Chojar), XVI/6273, Block No. 6, Dev Nagar, Karolbagh, Delhi.

Chojar, Ram Labhaya, G.D.A., A. (1-7-49), F. (16-9-50), **R. L. Chojar & Co.**, XVI/6273, Block No. 6, Dev Nagar, Karolbagh, Delhi. (207)

†Chokra, V. N., A. (1-7-49), 5/67, Western Extension, Karolbagh, Delhi. (487)

Choksey, Narendra Natverlal, B.Com., A. (1-7-49), Banker's House, 34, Chowpatti Road, Behind Wilson College, Bombay—7. (1114)

†Choksey, Pesi Kushru, B.Com., A. (4-9-52), with **Price, Waterhouse, Peat & Co.**, B-4, Clive Buildings, Calcutta—1. (2270)

**Chokshi (C. C.) & Co.**, (C. C. Chokshi, H. M. Talati & B. S. Soni), "Girdhar Chambers", Opp. Model Talkies, Gandhi Road, Ahmedabad.

**Chokshi (C. C.) & Co.**, (C. C. Chokshi), 11, Bruce Street, Fort, Bombay.

Chokshi, Chinu Chimanlal, B.Com., A. (1-7-49), F. (16-8-49), **C. C. Chokshi & Co.**, 11, Bruce Street, Fort, Bombay. (657)

**Chokshi (M. M.) & Co.**, (M. M. Chokshi), Palace Road, Tad Falia, Baroda.

Chokshi, Manilal Madhavlal, B.Com., A. (1-7-49), **M. M. Chokshi & Co.**, Palace Road, Tad Falia, Baroda. (1192)

Chokshi, Ranchhodlal Manilal, B.Com., A. (26-8-49), **Shah Mehta & Chokshi**, 41, Medows Street, Fort, Bombay. (1586)

Choksy, Rusi Kaikhushroo, A. (1-7-49), 24, 1st Dhobi Talao Street, Palkhiwalla's House, Bombay—2. (1472)

†Chopra, Brij Mohan, B.Com., A. (17-2-53), with **A. F. Ferguson & Co.**, Scindia House, New Delhi. (2417)

- †Chopra, Pindi Das Harichand, A. (17-8-50), Chief Accountant, B. R. Herman & Mohatta (India) Ltd., Sir Phirozeshah Mehta Road, Fort, Bombay. (1824)
- Chopra (S. P.) & Co.**, (S. P. Chopra, R. N. Rai, P. L. Tandon & A. L. Talwar), 'F' Block, Connaught Place, Radial Road No. 7, New Delhi.
- Chopra, Suraj Prakash, B.A., B.Com. (Lond.), A.C.A. (Eng. & Wales), A. (1-7-49), F. (16-8-49), **Chopra Tandon & Co.**, [Incorporating **Chopra (S. P.) & Co.**, and **Tandon (P. L.) & Co.**,] 'F' Block, Connaught Place, Radial Road No. 7, New Delhi. (547)
- Chopra Tandon & Co.**, (S. P. Chopra, R. N. Rai, P. L. Tandon & A. L. Talwar), 'F' Block, Connaught Place, Radial Road No. 7, New Delhi, also at Kanpur.
- Chothia, Jal Jamshedji, G.D.A., A. (1-7-49), Windsor Chambers, Cawasji Patel Street, Fort, Bombay. (1356)
- †Choudary, Venigalla Pichaiiah, B.A., B.Com. (Lond.), A.S.A.A., A. (1-7-49), Accountant Member, Appellate Tribunal, 26, Sterling Road, Cathedral P.O., Madras—6. (1453)
- Choudhury, Naresh Chandra, B.Sc., F.S.A.A., A. (1-7-49), F. (16-8-49), 26/C, Creek Row, Calcutta—14. (510)
- Choudhury, Priyanath, M.A., G.D.A., A. (1-7-49), F. (16-8-49), 31-C, Ramkrishna Samadhi Road, Calcutta—11. (51)
- Choudhury, Ram Gopal, B.Com., A. (1-7-49), F. (12-12-52), with **S. R. Battlibol & Co.**, 1-B, Old Post Office Street, Calcutta. (1000)
- Choudhury, Sitesh Chandra, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), 1, Netaji Subhas Road, Calcutta—1. (420)
- Chowdhury, Bivas Chandra Roy, B.Com., A. (4-9-52), **B. Roy Chowdhury & Co.**, 7, Esplanade East, Lakshmi Building, Calcutta—1. (2265)
- Chowdhury, Sankari Prosad, G.D.A., A. (1-7-49), 20, Strand Road Calcutta. (712)
- Christie, Ernest Kintrea**, A. (1-7-49), C/o Mackinnon Mackenzie & Co., 16, Strand Road, Calcutta. (1425)
- Chudawala, Manubhai Chunilal, A. (1-7-49), Deputy Internal Auditor, B. E. S. & T. Undertaking, Electric House, P.O. Box 192, Bombay—1. (1344)
- †Clerk, Vasantlal Chhaganlal, G.D.A., A. (1-7-49), 2nd Parsiwada, **Bal Krishna Niwas**, 3rd Floor, Room No. 46, Vithalbhai Patel Road, Bombay—4. (704)
- †Coates, Joseph Michael Smith, O.B.E., A. (1-7-49), C/o Price Waterhouse & Co., 31, Morley Street, Newcastle-Upon Tyne. (England). (1522)
- Cole, Frederick Arthur, F.C.A. (Eng. & Wales), A. (1-7-49), F. (16-8-49), **A. F. Ferguson & Co.**, Allahabad Bank Buildings, Apollo Street, Bombay. (28)
- Contractor, Dinsha Edalji, A. (1-7-49), Pran-Kanta Building, Khetwadi Back Road, Bombay—4. (793)
- Contractor (H. M.) & Co.**, (H. M. Contractor), Mustafa Building, 7, Sir Phirozeshah Mehta Road, Fort, Bombay.
- Contractor, Huseni Mohammedally, B.Com., LL.B., G.D.A., A. (1-7-49), F. (16-8-49), **H. M. Contractor & Co.**, Mustafa Building, 7, Sir Phirozeshah Mehta Road, Fort, Bombay. (388)
- Cooper, Adarji Nowroji, G.D.A., A. (1-7-49), F. (18-10-51), with **Sorab S. Engineer & Co.**, Dr. Anklesavarias Block No. 2, Kankaria Parsi Colony, Ahmedabad. (524)
- Cooper, Framji Cawasji, B.A., LL.B., G.D.A., A. (1-7-49), Secretary, Central Bank of India Ltd., Mahatma Gandhi Road, Fort, Bombay. (1149)
- †Cooper, Russi Naveroji, A. (1-7-49), C/o Shri S. N. Cooper, 265, Engineer Building, Princess Street, Bombay. (1002)
- Cooper, Dr. Rustom Cawasjee, M.Com., Ph.D. (Econ.), F.S.A.A., A. (1-7-49), F. (29-11-51), **P. C. Hansotia & Co.**, Nanjee Building, 17, Elphinstone Circle, Fort, Bombay—1. (1096)
- †Cooper, Sorab Nowroji, B.Com., G.D.A., A.S.A.A., A. (1-7-49), Deputy Chief Accountant, The Associated Cement Cos. Ltd., No. 1, Queens Road, Bombay. (1292)
- †Corbett, John Thalberg, A. (1-7-49), C/o Peat Marwick Mitchell & Co., 11, Ironmonger Lane, London E.C. 2. (1366)
- Cornellus & Davar**, (D. R. Davar), 51, Esplanade Road, Bombay.
- Crooks, George Reid, A. (1-7-49), F. (16-8-49), **Price, Waterhouse, Peat & Co.**, B-4, Clive Buildings, 8, Netaji Subhas Road, Calcutta. (364)

- †Culling, Charles Richards, A. (1-7-49), C/o Price Waterhouse & Co., 3, Frederick's Place, Old Jewry, London E.C. 2. (1384)
- †Custis Cody, Herbert William, A. (9-2-53), 2, Auckland Square, Calcutta—16. (2395)
- Daboo, Behram Pirojsha, A. (30-5-51), 1st Floor, Hormuzd Building, Sleater Road, Bombay—7. (2005)
- †Dadabhoy, Jal Nariman, B.Sc., G.D.A., A.S.A.A., A. (1-7-49), Chief Accountant, Tata Chemicals Ltd., Bombay House, 24, Bruce Street, Fort, Bombay—1. (465)
- Dafria & Co.**, (V. G. Dafria), Cloth Market, Ratlam.
- Dafria Vardhaman Gulabchand, B.Com., A. (7-10-49), **Dafria & Co.**, Cloth Market, Ratlam. (1611)
- Dakshinamurthy, Karra, B.A., A. (1-7-49), F. (16-8-49), **Karra & Co.**, "Narayan Castle", 10-B, Edward Elliotts Road, Mylapore, Madras—4. (673)
- Dakshnamurthi, K. S., B.A., B.Com., G.D.A., A. (1-7-49), F. (16-8-49), 56, Kailasapuram, Tirunelveli Junction. (764)
- Dalal (A. H.) & Co.**, (A. H. Dalal), Rajabahadur Building, 24-B, Hamam Street, Fort, Bombay—1.
- Dalal, Arvind Harmukhrai, B.Com., A. (25-6-51), **A. H. Dalal & Co.**, Rajabahadur Building, 24-B, Hamam Street, Fort, Bombay—1. (2031)
- Dalal, Babubhai Nagindas, B.Com., G.D.A., A. (25-7-50), 143-145, Dady Sheth Aglari Lane, Bombay—2. (1810)
- Dalal (C. L.) & Co.**, (C. L. Dalal), C/o P. T. Shah & Sons, East & West Building, 55, Apollo Street, Fort, Bombay—1.
- Dalal, Champaklal Lallobhai, G.D.A., A. (1-7-49), F. (12-3-50), **C. L. Dalal & Co.**, East & West Building, C/o P. T. Shah & Sons, 55, Apollo Street, Bombay. (504)
- †Dalal, Chandulal Bhagubhai, B.Com., A. (29-9-52), Municipal Chief Auditor, Ahmedabad Municipal Corporation, Ahmedabad. (2291)
- Dalal, Desai & Kumana**, (J. T. Desai, B. E. Kumana & J. V. Agashivala), Mherwan Building, 23, Sir Phirozeshah Mehta Road, Fort, Bombay—1.
- †Dalal, Homi Pestonji, A.S.A.A., A.C.I.S., G.D.A., A. (1-7-49), Senior Officer, The Associated Cement Companies Ltd., 1, Queens Road, Bombay. (706)
- Dalal, Kunjivihari Ramanlal, A. (17-11-50), with **Natverlal Vepari & Co.**, Lalgate, Kanpith, Surat. (1902)
- Dalal & Lakhani**, (V. K. Lakhani, & Y. G. M. Dalal), 27, Commercial Chambers, Masjid Bunder Road, Bombay—3.
- Dalal, Natvarlal Thakordas, B.Com., 9. (1-7-49), **Batilbol & Purohit**, National Insurance Building, 204, Hornby Road, Fort, Bombay. (1085)
- †Dalal, Natverlal Chandulal, B.A., G.D.A., A.I.I.B., A. (1-7-49), Mangal Bhuvan, 3rd Floor, Room No. 25, Mangalwadi, Girgaum, Bombay. (379)
- †Dalal, Phiroze Hirjibhai, M.A., G.D.A., A. (1-7-49), Puran Nivas, 3rd Floor, Arthur Bunder Road, Colaba, Bombay—5. (1117)
- Dalal, Prabhakar Damodar, B.Com., A. (20-8-51), **Dalal & Warekar**, Agra Road, Dhulia. (W.K.) (2058)
- Dalal, Ramaniklal Karasondas, B.Com., F.S.A.A., A. (1-7-49), F. (16-8-49), **Dalal & Shah**, 49-55, Apollo Street, Fort, Bombay. (111)
- †Dalal, Ruttonshaw Pestonjee, F.S.A.A., A. (1-7-49), F. (16-8-49), Member, Income-tax Appellate Tribunal, Plot No. 5, Sleater Road, Bombay—7. (85)
- Dalal & Shah**, (R. K. Dalal, N. J. Shah & Y. C. Amin), 49-55, Apollo Street, Fort, Bombay.
- Dalal (S. C.) & Co.**, (S. C. Dalal), Prospect House, 803, Raghunath Dadaji Street, Fort, Bombay—1.
- Dalal, Shantilal Chunilal, B.Com., A. (21-9-49), **S. C. Dalal & Co.**, Prospect House 803, Raghunath Dadaji Street, Fort, Bombay—1. (1600)
- Dalal & Warekar**, (B. V. Warekar & P. D. Dalal), Naripeth, Jalgaon, also at Dhulia.
- Dalal, Yusuf Gulam Mohmad, B.Com., A. (5-3-53), **Dalal & Lakhani**, 27, Commercial Chambers, Masjid Bunder Road, Bombay—3. (2433)
- Damania, Homi Merwanji, M.Com., A. (19-8-50), **Kapadia Damania & Co.**, Aga Khan Building, Dalal Street, Fort, Bombay. (1840)



**Damanla, Panday & Bajan**, (D. N. Panday & N. B. Bajan), 3rd Floor, Navasari Building, Hornby Road, Fort, Bombay.

Damanwala, Ratanshaw Jehangirshaw, A. (5-12-51), Sir Dhunjibhoy Bomanji Building, Coppersmith Street, Mazgaon, Bombay—10. (2118)

†Damkevala, Hormazdiar Fredoon, A.S.A.A., A. (1-7-49), Internal Audit Officer, The Tata Iron & Steel Co. Ltd., Jamshedpur. (659)

**Damle & Co.**, (K. S. Damle), 46, Churchgate Street, Islam Building, 3rd Floor, Fort, Bombay.

Damle, Krishnaji Sakharam, A. (11-2-53), **Damle & Co.**, 46, Churchgate Street, Islam Building, 3rd Floor, Fort, Bombay. (2403)

†Damle, Narayan Vasudeo, M.A., LL.B., A. (20-8-51), Inspecting Assistant Commissioner of Income-tax, Nagpur. (2060)

Damle, Raghunath Shankar, B.A. (Hons.), A. (5-7-50), Anandi Chawl, Shastri Hall, Grant Road, Bombay—7. (1782)

Dandekar, Krishna Raghunath, B.Com., A. (1-7-49), **Kolatkar & Dandekar**, Comilla Bank Building, 263, Hornby Road, Fort, Bombay—1. (1256)

Dandekar, Ganesh Mahadev, B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **M. K. Dandekar & Co.**, 16, Moore Street, Madras. (421)

**Dandekar (M. K.) & Co.**, (G. M. Dandekar, P. N. Bam, S. B. Dandekar, E. D. Visvanathan, M. B. Shah & V. M. Desai), 16, Moore Street, Second Line Beach, Madras, also at Bangalore.

†Dandekar, Narayan, I.C.S., A. (1-7-49), C/o The Scindia Steam Navigation Co. Ltd., Scindia House, Ballard Estate, Bombay. (1262)

**Dandekar (S. B.) & Co.**, (G. M. Dandekar, E. D. Visvanathan, S. B. Dandekar, P. N. Bam, M. B. Shah & V. M. Desai), 3, Lyons Range (Top Floor), Calcutta.

Dandekar, Shankarrao Bhaskarrao, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **S. B. Dandekar & Co.**, 8, Lyons Range (Top Floor), Calcutta. (147)

**Dani (R. S.) & Co.**, (R. S. Dani), Naya Bazar, Ajmer.

Dani, Radhey Shyam, B.Com., A. (21-9-49), **R. S. Dani & Co.**, Naya Bazar, Ajmer. (1594)

**Dara Sorabji**, (D. S. Doctor), Hashim Building, 38-40, Churchgate Street, Fort, Bombay.

**Darbari (M. D.) & Co.**, (M. D. Darbari), 8, Old Post Office Street, Calcutta.

Darbari, Maneckji Dadabhoy, B.Com., F.S.A.A., A. (1-7-49), F. (16-8-49), **M. D. Darbari & Co.**, 8, Old Post Office Street, Calcutta. (32)

†Darker, Denzil Ernest, A. (1-7-49), C/o Price Waterhouse & Co., 3, Frederick's Place, Old Jewry, London E.C. 2. (1383)

†Daroowalla, Nadirshah Ardeshir, B.Com., A.C.I.S., A.S.A.A., A. (1-7-49), Chief Accountant, The New India Assurance Co. Ltd., Esplanade Road, Fort, Bombay. (1410)

†Daruvalla, Jal Khurshedji, B.A. (Hons.), A.S.A.A., A. (25-9-51), Deputy Municipal Commissioner, Bombay Municipal Corporation, Bombay. (2082)

Daruvala, Percy Bomanji, B.Com., A. (18-6-51), 664, Roshan Mansion, Parsi Colony, Dadar, Bombay. (2021)

Daruwalla, Jal Cawasji, A.I.C.W.A., A. (1-7-49), "Hardinge House", Gowalla Tank, P.O. Cumballa Hill, Bombay. (201)

Daruwala, Sham Tehmurasp Byramji, M.Com., A.S.A.A., A. (18-6-51), **S. T. Byramji & Co.**, Central Bank Building, Fort, Bombay—1. (2020)

Das, Akshoy Kumar, B.A., B.Com., A. (1-7-49), 100, Harrison Road, Calcutta. (1168)

Das, Arun Kumar, B.Sc., B.Com., A. (6-10-50), **H. C. Das & Co.**, 1/1, Vansittart Row, Dalhousie Square South, Calcutta—1. (1875)

**Das & Chatterjea**, (R. C. Das), 152, Harish Mukherjee Road, Calcutta—25.

**Das (H. C.) & Co.**, (H. C. Das & A. K. Das), 1/1, Vansittart Row, Dalhousie Square South, Calcutta.

Das, Harendra Chandra, B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **H. C. Das & Co.**, 1/1, Vansittart Row, Calcutta. (42)

Das, Indra Nath, M.A., B.Com., A. (2-5-51), 9, Hastings Street, Calcutta—1. (1994)

**Das (J. C.) & Co.,** (B. K. Sen Gupta & S. N. Sen Gupta), 135, Canning Street, Calcutta—1.

Das, Manindra Chandra, B.A., A.S.A.A., A. (1-7-49), with **Love-lock & Lewes,** 4, Lyons Range, Calcutta. (1304)

**Das (N. N.) & Co.,** (N. N. Das), 8/2, Hastings Street, Calcutta.

Das, Narendra Nath, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), **N. N. Das & Co.,** 8/2, Hastings Street, Calcutta. (143)

†Das, Ramanath, B.Com., A. (19-11-52), with **Price, Waterhouse, Peat & Co.,** B-4, Clive Buildings, Calcutta—1. (2328)

**Das (R. C.) & Co.,** (R. C. Das), 7, Old Post Office Street, 1st Floor, Calcutta—1.

Das, Ram Chandra, B.Com., A. (27-8-52), **R. C. Das & Co.,** No. 7, Old Post Office Street, 1st Floor, Calcutta—1. (2261)

Das, Ram Charan, B.A. (Com.), A. (4-5-50), **R. C. Das Mathur & Co.,** 1893/1/F, Chandni Chowk, 2nd Floor, Opposite Dariba, Delhi. (1709)

Das, Ramesh Chandra, B.A., A. (1-7-49), F. (16-8-49), **Das & Chatterjea,** 152, Harish Mukherjee Road, Calcutta—25. (736)

†Das, Ranendra Mohan, B.Com., A. (16-2-52), 114/2, Kasundia Road, Howrah. (2162)

†Das, Rohini Kanto, B.Sc., A.S.A.A., A. (1-7-49), Officer on Special Duty, Central Board of Revenue, North Block, New Delhi. (1273)

Das, Santosh Kumar, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), 2, Mission Row, Calcutta—1. (347)

**Das Sarkar & Co.,** (U. N. Das & A. P. Sarkar), 8/2, Hastings Street, Top Floor, Calcutta—1.

Das Sarma, Ranendra Lal, B.Com., A. (1-4-53), 8/2, Hastings Street, Calcutta—1. (2464)

Das, T. Venkata, B.A., G.D.A., A. (1-7-49), F. (16-8-49), Satyanarayanapuram, Vijayawada—2. (559)

**Das (U. S.) & Co.,** (U. S. Das), C/o M/s. **S. N. Banerjea & Co.,** 10, Old Post Office Street, Calcutta—1.

Das, Uma Shankar, B.A., A. (1-7-49), F. (27-9-51), **U. S. Das & Co.,** C/o M/s. **S. N. Banerjea & Co.,** 10, Old Post Office Street, Calcutta—1. (1028)

Das, Upendra Nath, B.Sc., A. (1-7-49), **Das Sarkar & Co.,** 8/2, Hastings Street, Top Floor, Calcutta—1. (1183)

†Das Bhowmik, Pulin Chandra, B.Sc., A. (1-7-49), Assistant Commissioner of Commercial Taxes, 135-E, Canning Street, Calcutta. (680)

**Das Gupta (A. C.) & Co.,** (J. N. Gupta), 12-1, Old Post Office Street, Calcutta—1.

Das Gupta, Benoyendra Nath, B.A., A.S.A.A., A. (1-7-49), F. (16-8-49), Member, Tariff Commission (Govt. of India) Ballard Estate, Bombay. (234)

†Das Gupta, Benoyendra Nath, M.A., B.Com., A. (1-7-49), 7/2-B, Hazra Road, P.O. Kalighat, Calcutta—26. (740)

†Das Gupta, Binode Kumar, M.A. (Com.), B.L., A.S.A.A., A. (1-7-49), with **Price, Waterhouse, Peat & Co.,** B-4, Clive Buildings, Calcutta. (1151)

†Das Gupta, Debi Prasad, B.A., G.D.A., A. (18-7-52), Accounts Officer, Tata Iron & Steel Co., Ltd., Jamshedpur. (2234)

†Das Gupta, Deb Kumar, B.Com., A. (1-7-49), 27, Gopal Bose Lane, P.O. Amherst Street, Calcutta—9. (1189)

†Das Gupta, Indu Bhushan, M.A. (Com.), LL.B., A.S.A.A., A. (1-7-49), Chief Accountant, Bombay Port Trust, Ballard Estate, Fort, Bombay. (1186)

Das Gupta, Nirmalendu, B.A., M.A. (Com.), A. (15-5-52), 21A, Gangulypara Lane, Calcutta—2. (2208)

†Das Gupta, Prabodh Nath, G.D.A., A. (1-7-49), Inspecting Assistant Commissioner of Income-tax, 7, Court Road, Delhi. (1309)

†Das Gupta, Pratul Kumar, B.Sc., G.D.A., A. (1-7-49), 27, S. R. Das Road, P.O. Kalighat, Calcutta. (991)

†Das Gupta, Premtosh, B.Sc., A. (1-7-49), C/o Shaw Wallace & Co., Ltd., 4, Bankshall Street, P. B. No. 70, Calcutta. (760)

Das Gupta, Promatha Nath, B.A., G.D.A., A. (1-7-49), F. (29-11-50), Danish Road, Gauhati. (665)

Das Gupta, Ranjan Kumar, B.Com., A. (16-4-52), With **A. C. Das Gupta & Co.**, 12/1, Old Post Office Street, Calcutta—1. (2191)

**Das Gupta (S. N.) & Co.**, (S. N. Das Gupta), 17, Mangoe Lane, Calcutta—1.

Das Gupta, Sailendra Nath, B.Sc., A. (1-7-49), F. (5-7-50), **S. N. Das Gupta & Co.**, 17, Mangoe Lane, Calcutta—1. (562)

**Dass & Co.**, (A. D. Kapur), Civil Lines, Jullundur City.

**Dass & Maulik** (P. C. Maulik & P. C. Dass), 9/1, Old Post Office Street, Calcutta—1.

Dass, Pranesh Chandra, M.A., B.Com., A. (16-2-52), **Dass & Maulik**, 9/1, Old Post Office Street, Calcutta—1. (2147)

**Dastgir (S. G.) & Co.**, (S. G. Dastgir), Imperial Post Office Lane, Abid Road, Hyderabad (Dn.) also at Aurangabad (Dn.)

Dastgir, Syed Gulam, B.Com., A. (1-7-49), F. (16-8-49), **S. G. Dastgir & Co.**, Imperial Post Office Lane, Abid Road, Hyderabad (Dn.). (727)

**Dastoor (H. J.) & Co.**, (H. J. Dastoor), Cook's Building, 2nd Floor, Hornby Road, Fort, Bombay.

Dastoor, Hormasji Jamshedji, B.A., A.S.A.A., A. (1-7-49), **H. J. Dastoor & Co.**, Cook's Building, 2nd Floor, Hornby Road, Fort, Bombay. (1501)

†Dastur, Behramsha Cursetji, A. (2-4-52), M-41, Cusrow Bag, Causeway, Fort, Bombay. (2184)

Dastur, Burjor Byramji, B.Com., A. (22-1-53), Bansilal Mansion, 22, Apollo Street, Fort, Bombay. (2371)

Dastur, Dara Nasserwanji, G.D.A., A.S.A.A., A. (1-7-49), F. (5-2-53), **Dastur Kanga & Co.**, 5, Hamam Street, Fort, Bombay. (449)

†Dastur, Dinshaw Kavasji, G.D.A., A. (1-7-49), C/o Greaves, Cotton & Crompton Parkinon Ltd., 1, Forbes Street, Fort, Bombay. (915)

Dastur, Erach Jamshedji, B.Com., G.D.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **Sorab S. Engineer & Co.**, Ismail Building, 381, Hornby Road, Fort, Bombay—1. (48)

**Dastur Kanga & Co.**, (D. N. Dastur & J. R. Kanga), 5, Hamam Street, Fort, Bombay.

Datar, Ganesh Dattatraya, A. (23-8-50), C/o India United Mills Ltd., Indu House, Dougall Road, Ballard Estate, Bombay—1. (1850)

†Datta, Bimbal Bhushan, M.A., B.Com., A. (8-2-51), Accountant, Bengal Chemical & Pharmaceutical Works Ltd., 164, Maniktala, Main Road, Calcutta—11. (1951)

†Datta, Dharani Dhar, B.Sc., B.Com., A. (1-7-49), 11/A, Bhur Lane, Calcutta—6. (1249)

†Datta, Dilip Kumar, B.Com., A. (1-7-49), 18/33, Dover Lane, Calcutta—29. (1288)

†Datta, Kalyan Kumar, B.Sc., A.S.A.A., A. (1-7-49), 95/1, Garpar Road, Calcutta. (411)

**Datta (K. B.) & Co.**, (K. B. Datta), 23A, Netaji Subhas Road, Calcutta—1.

Datta, Kanti Bikas, B.Com., A. (1-7-49), **K. B. Datta & Co.**, 23A, Netaji Subhas Road, Calcutta—1. (1507)

†Datta, Mahesh, M.A., LL.B., A.S.A.A., I.A. & A.S., A. (1-7-49), Examiner, Office of the Accountant General, Hyderabad (Dn.). (709)

†Datta, Manoranjan, B.Sc., A. (1-7-49), Chief Accountant, M.B.M. Co. Ltd., P.O. Aurangabad, Dist. Murshidabad. (1544)

Datta, Sachindra, M.A., B.Com., F.S.A.A., A. (1-7-49), F. (19-12-51), **D. P. Chatterjee & Co.**, 10, Old Post Office Street, Calcutta. (1105)

Datta, Satyaranjan, B.Sc., G.D.A., A. (1-7-49), C/o Associated Electrical Industries (India) Limited, "Crown House," 6, Mission Row, Calcutta—1. (520)

Datta, Sudhir Chand, B.A., B.L., A. (19-8-50), 42-A, Ramkanto Bose Street, Baghbazar, Calcutta. (1835)

**Datta (S. N.) & Co.**, (S. N. Datta), "Datta Villa", Kadamkuan, Patna—3.

Datta, Surendra Nath, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **S. N. Datta & Co.**, "Datta Villa", Kadamkuan, Patna—3. (317)

Dattu Rao, P. S., B.A., B.Com., G.D.A., A. (1-7-49), F. (28-8-51), No. 12, Central Bank Road, Chamarajpet, Bangalore City. (828)

Davar, Dorab Rustomji, G.D.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **Cornellius & Davar**, 51, Esplanade Road, Fort, Bombay. (232)

Davar, Manek Ardeshir, M.A., LL.B., F.S.A.A., A. (1-7-49), F. (16-8-49), **Maneck A. Davar & Co.**, 8, Old Post Office Street, Calcutta. (176)

Davar, Minu Savakshah, F.S.A.A., A. (1-7-49), F. (16-8-49), **S. R. Batlibol & Co.**, 1-B, Old Post Office Street, Calcutta. (63)

**Davar (N. S.) & Co.**, (N. S. Davar), Jehangir Wadia Building, 51, Mahatma Gandhi Road, Fort, Bombay.

Davar, Nanabhoy Sorab, A. (21-3-50), **N. S. Davar & Co.**, Jehangir Wadia Building, 51, Mahatma Gandhi Road, Fort, Bombay. (1656)

**Davar (Navroz A.) & Co.**, (N. A. Davar), Motlibai Wadia House, 22-D, Parsi Bazar Street, Fort, Bombay.

Davar, Navroz Ardeshir, M.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **Navroz A. Davar & Co.**, Motlibai Wadia House, 22-D, Parsi Bazar Street, Fort, Bombay. (144)

†Dave, Anant Dalpatram, B.Com., A. (6-2-51), 1st Floor, 44, Ballygunge Gardens, Gariahat, Calcutta—19. (1947)

Dave, Madhusudan Ambalal, B.Com., A. (1-4-53), Michael House, Ground Floor, Police Station Road, Vile Parle (West), Bombay—24. (2460)

Daver, Naushirwan Burjorjee, A.S.A.A., A. (1-7-49), "Burjor Building", 38, Garden Road, Apollo Reclamation, Bombay. (1108)

†Davitree, Ardeshir Sorabji, A. (1-7-49), C/o Shri P. S. Devitre, Divecha Building, Malcolm Baug, Jogeshwari, Bombay. (1307)

Dawur, M. H. A. (1-7-49), F. (16-8-49), 83, Bolton House, Opp. Marine Lines Station, Queens Road, Bombay. (1562)

**Day & Co.**, (B. K. Day & P. S. Banerjee), 7, Dinoo Lane, P.O. Kadamtola, Howrah  
Day, Birendra Kumar, A. (1-7-49), F. (16-8-49), **Day & Co.**, 7, Dinoo Lane, P.O. Kadamtola, Howrah. (537)

Day, Subodh Kumar, A.S.A.A., A. (1-7-49), F. (16-8-49), 30, Elgin Road, Calcutta. (94)

†Dayal, Shri, B.A., (Com.), A. (17-1-53), C/o Paul Film Bureau, Chandni Chowk, Delhi. (2359)

**De (A. K.) & Co.**, (A. K. De), 8/2, Hastings Street, Calcutta—1.

De, Amarendra Kumar, B.Com., A. (1-7-49), **A. K. De & Co.**, 8/2, Hastings Street, Calcutta. (1505)

†De, Amulyadhan, G.D.A., A. (1-7-49), 13, Aswini Dutt Road, Calcutta—29. (1308)

†De, Ashutosh, B.A., G.D.A., A. (1-7-49), 58-F, Bechu Chatterjee Street, Calcutta. (912)

**De (B. K.) & Co.**, (A. K. Dey), 8/2, Hastings Street, 2nd Floor, Calcutta.

De, Bejoy Krishna, A. (1-7-49), F. (23-5-52), C/o **B. K. De & Co.**, 8/2, Hastings Street, (2nd Floor), Calcutta. (1130)

De, Bejoy Krishna, M.A., B.Com., A. (1-7-49), 14, Santi Ghosh Street, Calcutta—4. (1551)

†De, Brajendra Kumar, B.Sc., A. (1-7-49), C/o M/s. Turner Morrison & Co. Ltd., 6, Lyons Range, Calcutta. (772)

**De & Gangull** (G. Ganguli), 3/1, Mangoe Lane, Calcutta—1.

**De (H. P.) & Co.**, (Haraprasad De), 5/2, Garstin Place, Calcutta—1.

De, Haraprasad, M.A., B.Com., A. (1-7-49), F. (24-12-49), **H. P. De & Co.**, 5/2, Garstin Place, Calcutta—1. (943)

**De (S. N.) & Co.**, (S. N. De), 9, Hastings Street, Calcutta—1.

De, Sambhu Nath, B.Com., A. (18-5-50), **Sambhu N. De & Co.**, 1-B, Old Post Office Street, Calcutta—1. (1730)

De, Sitanath, B.Com., A. (1-7-49), F. (16-8-49), **S. N. De & Co.**, 9, Hastings Street, Calcutta. (896)

Deavin, John, A. (1-7-49), F. (12-1-52), **Fraser & Ross**, Barrow House, 12, McLean Street, P.B. No. 1352, Madras. (1092)

Deb, Malay Kumar, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), 8/2, Hastings Street, Calcutta. (13)

Demetrius, St. John, A. (1-7-49), F. (16-8-49), **George Read & Co.**, Avenue House, Chowringhee Square, Calcutta—1. (287)

**Desai (A. H.) & Co.**, (A. H. Desai), 73-75, Mirza Street, Zaveri Bazar, Bombay—3.

Desai, Amrit Haribhai, B.Com., A. (1-7-49), **A. H. Desai & Co.**, 73-75, Mirza Street, Zaveri Bazar, Bombay—3. (1477)

**Desai (B. D.) & Co.**, (B. D. Desai), 361, Hornby Road, Fort, Bombay—1.

†Desai, Balvantrai Dahyabhai, B.Com., A. (1-7-49), Ekadashi Building, 25, Parekh Street, Bombay—4. (1498)

Desai, Balvantrai Dayabhai, A. (1-7-49), F. (22-6-51), **B. D. Desai & Co.**, 361, Hornby Road, Fort, Bombay—1. (1061)

Desai, Chandrakant Maganlal, B.Com., A. (13-11-50), Chief Accountant, The Dewan Bahadur Ramgopal Mills Ltd., Tank Road, Secunderabad (Dn.). (1897)

Desai, Dadiba Manchershah, B.Com., A. (14-2-53), 787, Bhagat Manor, Parsee Colony, Dadar, Bombay. (2414)

Desai, Dhirajlal Manibhai, B.Com., A. (22-1-53), **Dhirajlal Desai & Co.**, Jhaveri House, 2nd Floor, 110, Meadows Street, Fort, Bombay—1. (2370)

**Desai (D. S.) & Co.**, (D. S. Desai), Round Building, 2nd Floor, Room No. 7, Kalbadevi, Bombay—2.

Desai, Dinkar Sakharam, A. (1-7-49), F. (16-8-49), **D. S. Desai & Co.**, Round Building, 2nd Floor, Room No. 7, Kalbadevi, Bombay—2. (787)

†Desai, Dinuprasad Krishnalal, A.S.A.A., A. (8-6-50), Jardine Henderson Ltd., 4, Clive Row, Calcutta. (1764)

Desai, Jagdish Vishnuprasad, B.Com., A. (28-9-51), **Jagdish V. Desai & Co.**, Opp. Doshiwada's Street, Kalupur Road, Ahmedabad. (2084)

Desai, Jagesh Mathuradas, B.Com., A. (28-8-51), Plot No. 5560, Opp. National College Hostels, Off Ghodbunder Road, Bandra, Bombay—20. (2068)

Desai, Jal Temulji, G.D.A., A. (1-7-49), F. (16-8-49), **Dalal, Desai & Kumana**, Mherwan Building, 23, Sir Phirozeshah Mehta Road, Fort, Bombay. (154)

Desai, Kantilal Shamaldas, A. (1-7-49), F. (16-8-49), **Kantilal Desai & Co.**, 40, Picket Road 2nd Floor, Kalbadevi, Bombay—2. (729)

Desai, Mahendra Jamiatram, B.A., LL.B., G.D.A., A. (1-7-49), F. (16-8-49), **Lakha Desai & Co.**, Modcl Talkies Building, Gandhi Road, Ahmedabad. (599)

Desai, Manubhai Dolatrai Jivanji, A. (1-7-49), F. (30-3-51), **Manubhai Desai & Co.**, "Mirabelle Hotel", 3rd Floor, 33-A, New Marine Lines, Bombay. (966)

†Desai, Mehr Nanabhai, B.A., B.Com., A. (1-7-49), with **Batilbol, Purohit & Darbari**, 8, Old Post Office Street, Calcutta. (806)

†Desai, Mohanlal Haribhai, B.Com., LL.B., A. (17-5-50), 28, Adarsh Society, Ellis Bridge, Ahmedabad—9. (1723)

Desai, Nanubhai Jogibhai, A. (1-7-49), F. (16-8-49), **Nanubhai Desai & Co.**, Sir Vithaldas Chambers, 16, Apollo Street, Fort, Bombay. (660)

†Desai, Nanubhai Vallabhbhai, A. (23-12-49), Appellate Assistant Commissioner of Income-tax, L Range, Bombay, Central Government Buildings, Queens Road, Bombay—1. (1639)

Desai, Navinchandra Kikubhai, B.Com., A. (1-7-49), Ratanshi Dhanji Bhatia Niwas, 2nd Floor, Opp. Thakurdwar Post Office, Thakurdwar, Bombay. (1271)

Desai, Navinchandra Ramanlal, A. (21-3-50), Laxmi Nilayam, Nehru Road, Vishnu Street, Vile-parle, Bombay—24. (1662)

Desai, Noshir Nanabhai, B.A., B.Com., A. (1-7-49), **Naushir M. Marfatia & Co.**, Alice Building, Hornby Road, Fort, Bombay. (1280)

Desai, Ochhavil Maneklal, A. (1-7-49), 14, Patel Building, 2nd Floor, Ardeshir Dady Street, Vithalbhaji Patel Road, Bombay—4. (1253)

**Desai (R. D.) & Co.**, (R. D. Desai), Chandanmal Mansion, First Floor, 431, Kalbadevi Road, Bombay.

†Desai, Ramanlal Ranchhodji, B.Com., A. (8-5-51), B-4, Brother House, National Library Road, Bandra, Bombay. (1998)

Desai, Rameshchandra Dahyabhai, B.Sc., A. (1-7-49), F. (24-1-52), **R. D. Desai & Co.**, Chandanmal Mansion, First Floor, 431, Kalbadevi, Bombay—2. (1071)

Desai, Rashmikant Hiralal, B.Com., A. (1-6-50), 1st Floor, Bachoobai Building, 187, Hornby Road, Fort, Bombay. (1755)

- Desai, Rohit Rajendra, B.Com., A. (23-2-53), "Rajgruha", 17, Nootan Society, Ellis Bridge, Ahmedabad—7. (2424)
- Desai, Shantanu Nanubhal, A. (1-7-49), **Nanubhal & Co.**, Jehangir Wadia Building, 51, Mahatma Gandhi Road, Fort, Bombay. (1232)
- Desai, Shirishchandra Ratilal, B.Com., A. (2-12-50), Nootan Nagar, 'H' Building, Block No. 26, Turner Road, Bandra, Bombay. (1912)
- Desai, Vasudev Manilal, A. (1-7-49), **M. K. Dandekar & Co.**, 16, Moore Street, G.T., Madras—1. (1245)
- Desai, Vinodchandra Chunilal, B.Com., A. (1-4-53), 168/D, Vikas Wadi, Vincent Road, Dadar, Bombay—14. (2458)
- Deshpande, Anant Venkatesh, F.S.A.A., A. (1-7-49), F. (16-8-49), **Deshpande & Jasavala**, Petit Building, 359, Hornby Road, Fort, Bombay. (601)
- Deshpande & Jasavala** (A. V. Deshpande & D. J. Jasavala), Petit Building, 359, Hornby Road, Fort, Bombay, also at Belgaum.
- Deshpande, Shrinivas Vasudevrao, B.A., A. (16-8-50), 102/1, M. T. Cloth Market, Indore City. (1823)
- Deshpande, Vaman Hari, G.D.A., A. (1-7-49), F. (16-8-49), **Batilbol & Purohit**, National Insurance Building, 204, Hornby Road, Fort, Bombay. (276)
- †Devarajan, Viswanath, G.D.A., A. (1-7-49), No. 7, Jaya Niwas, Vincent Road, Matunga, G.I.P., Bombay—19. (959)
- Devidas Vithaldas & Co.**, (Amratlal K. Parikh), 16, Apollo Street, Fort, Bombay.
- Dey, Ananta Kumar, B.Com., A. (1-7-49), F. (15-7-51), **B. K. De & Co.**, 8/2, Hastings Street, 2nd Floor, Calcutta. (768)
- †Dey, Mon Mohan, B.Com., A.S.A.A., A. (1-7-49), Accountant, Balmer, Lawrie & Co. Ltd., Accounts Dept., 21, Netaji Subhas Road, Calcutta. (646)
- Dhabar, Nariman Kaikhasru, A. (1-7-49), F. (18-7-50), **B. P. Gharda & Co.**, 121, Mahatma Gandhi Road, Fort, Bombay. (994)
- Dhage (V. K.) & Co.**, (V. K. Dhage), Podar Chambers, Parsi Bazar Street, Fort, Bombay.
- Dhage, Venkatrao Krishnaji, B.A., LL.B., G.D.A., A. (1-7-49), F. (16-8-49), **V. K. Dhage & Co.**, Podar Chambers, Parsi Bazar Street, Fort, Bombay. (457)
- Dhanbhooa & Co.**, (K. J. Dhanbhooa), Alli Chambers, Medows Street, Fort, Bombay.
- Dhanbhooa, Kawas Jehangirji, A. (1-7-49), F. (16-8-49), **Dhanbhooa & Co.**, Alli Chambers, Medows Street, Fort, Bombay. (527)
- Dhanyakumar, S., G.D.A., A. (1-7-49), F. (11-11-49), 1, Lakshmikantham Street, Thyagarayanagar, Madras—17. (644)
- Dhar, Sadhu Saran, B.Com., A. (1-7-49), F. (16-8-49), 2, Church Lane, Calcutta—1. (728)
- †Dharmadhikari, Vinayak Govind, B.Com., A. (1-7-49), 116, Shivaji Park, Dadar, Bombay—28. (1399)
- Dharmasankaran, R., G.D.A., A. (1-7-49), F. (16-8-49), 31, Perumal Sannadhi Street, Tinneveli Junction. (408)
- Dhawan (S. N.) & Co.**, (S. N. Dhawan), 17, Faiz Bazar, opposite Post Office, Delhi.
- Dhawan, Shiv Narain, B.Com., A. (1-7-49), F. (16-8-49), **S. N. Dhawan & Co.**, 17, Faiz Bazar, Opposite Post Office, Delhi. (925)
- Dhiraaj Lal Desai & Co.**, (D. M. Desai), Jhaveri House, 2nd Floor, 110, Medows Street, Fort, Bombay—1.
- Dhondy, Hormusji Behramji, M.A., A.S.A.A., A. (1-7-49), **S. B. Billimoria & Co.**, 113, Mahatma Gandhi Road, Fort, Bombay. (1330)
- Dhume, Madhav Durgarao, A. (5-7-52), C/2, Karnatak Building, The Karnatak Housing Society Ltd., Moghul Lane, Matunga, Bombay—16. (2229)
- †Dhurandhar, Vishnu Jagannath, B.Sc., A. (1-7-49), Moreshwar Lodge, 40-A, Aundh Road, Kirkee. (1022)
- Digaria, Rustomji Dossabhai, G.D.A., A. (1-7-49), C/o The Capitol Cinema, Opposite Victoria Terminus, Bombay. (230)
- Dikshit (M. L.) & Co.**, (M. L. Dikshit), 13, Vijay Nagar Colony, Agra.
- Dikshit, Mohan Lal, B.Com., LL.B., A. (1-7-49), **M. L. Dikshit & Co.**, 13, Vijay Nagar Colony, Agra. (1346)

†Dikshit, Vachaspati, B.Com., A. (16-9-51), Life Accountant, Ruby General Insurance Co. Ltd., Life Principal Office, 21, Daryaganj, Delhi. (2074)

**Dinda (N. K.) & Co.**, (N. K. Dinda), 11, Old Post Office Street, Calcutta—1.

Dinda, Nisith Kumar, A.S.A.A., A. (19-12-52), **N. K. Dinda & Co.**, 11, Old Post Office Street, Calcutta—1. (2243)

**Dinodia (S. R.) & Co.**, (S. R. Dinodia), 22, Barakhamba Road, New Delhi.

Dinodia, Sadhu Ram, B.Com., LL.B., A. (1-7-49), **S. R. Dinodia & Co.**, 22, Barakhamba Road, New Delhi. (1093)

**Dinubhai & Co.**, [D. L. Bhatt & M. C. Mehta (Partner for Indore only)], 65, Mahatma Gandhi Road, Bombay—1, also at Indore.

Divan, Ramanlal Chandulal, B. Com., F.S.A.A., A. (1-7-49), F. (16-8-49), **Chandabhoj & Jassoobhoj**, Advani Chambers, Sir Phirozeshah Mehta Road, Fort, Bombay—1. (75)

Dixit, Krishnaji Trimbak, B.A., B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), 903-B, Sadashiv Peth, Laxmi Road, Poona—2. (213)

†Diwan, Arjan Datta M., B.Com., A. (1-7-49), Income-tax Officer, Indore. (1469)

Doctor Darashaw Sorabji, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **Dara Sorabji**, Hashim Building, 38-40, Churchgate Street, Fort, Bombay. (246)

Doodhmal, Rusi Cooverji, J.P., G.D.A., A. (1-7-49), F. (1-4-52), No. 2, Sleater House, Sleater Road, Bombay—7. (590)

**Doodhwala (M. L.) & Co.**, (M. L. Doodhwala), 'B' Fort Chambers, 6-10, Dean Lane, Hamam Street, Fort, Bombay.

Doodhwala, Maganlal Lalbhai, B.Com., LL.B., A. (1-7-49), F. (16-8-49), **M. L. Doodhwala & Co.**, 'B' Fort Chambers, 6-10, Dean Lane, Hamam Street, Fort, Bombay. (726)

**Doomasia (D. A.) & Co.**, (D. A. Doomasia), Alli Chambers, Medows Street, Fort, Bombay.

Doomasia, Dorabshaw Ardeshir, G.D.A., A. (1-7-49), F. (16-8-49), **D. A. Doomasia & Co.**, Alli Chambers, Medows Street, Fort, Bombay. (225)

Doraiswami, N. R., B.Com., A. (12-2-52), **Doraiswami & Velayutham**, 5/27, Huzur Road, Coimbatore. (2138)

**Doraiswami & Velayutham**, (N. R. Doraiswami & K. Velayutham), 5/27, Huzur Road, Coimbatore.

**Doraiswamy (A. R.) & Co.**, (A. R. Doraiswamy), 117, Armenian Street, Madras.

Doraiswamy, A. R., G.D.A., A. (1-7-49), F. (16-8-49), **A. R. Doraiswamy & Co.**, 117, Armenian Street, Madras. (505)

Doreswamy, Thirumalai, B.Sc., A. (21-8-51), 1826, II Cross, Sampige Road, P.O. Malleswaran, Bangalore—3. (2063)

†Dordi, Jamshed Pestonji, B.A., G.D.A., A. (1-7-49), Assistant Manager, the Model Mills Nagpur Ltd., Umrer Road, Nagpur. (1215)

†Dordi, Phiroz Ardeshir, G.D.A., A. (1-7-49), Block No. 16, Rustom Baug, Victoria Road, Byculla, Bombay—27. (477)

**Doshi (J. K.) & Co.**, (J. K. Doshi), 198, Jamshedji Tata Road, Churchgate Reclamation, Fort, Bombay.

Doshi, Jagmohandas Keshavji, B.Com., A. (1-7-49), F. (16-8-49), **J. K. Doshi & Co.**, 198, Jamshedji Tata Road, Churchgate Reclamation, Fort, Bombay. (447)

Doshi, Prafullachandra Keshavlal, B.Com., A. (1-7-49), 9, Ansari Road, Vile Parle (West), Bombay—24. (1413)

†Dotivala, Manek Hormasji, A. (1-7-49), with **A. F. Ferguson & Co.**, Allahabad Bank Buildings, Apollo Street, Bombay. (856)

Dotiwalla, Jal Muncherji, G.D.A., A. (1-7-49), F. (16-8-49), **P. C. Hansotia & Co.**, Nanjee Building, 17, Elphinstone Circle, Fort, Bombay—1. (427)

†Douglas, Robert, A. (1-7-49), C/o Burmah-Shell Oil Storage & Distributing Co. of India Ltd., Magnet House, Ballard Estate, Bombay. (1440)

†Douglass, Reginald Ward, A. (1-7-49), C/o Burmah Shell, P.O. Box 157, Esplanade, Madras. (1491)

Driver, Minocher Sorabji, B.Com., A. (21-8-50), C/o The Bombay Dyeing & Mfg. Co. Ltd., Neville House, Ballard Estate, Bombay. (1843)

- †Dua, Krishna Lal, B.Com., A. (8-12-52), Accountant, Bird & Co., Ltd., P.O. Bara Jamda, Dist. Singhbhum (Bihar). (2340)
- Dubash, Minocher Dosabhai, G.D.A., A.S.A.A., A. (1-7-49), F. (1-4-52), **S. B. Billimoria & Co.**, 113, Mahatma Gandhi Road, Bombay. (970)
- Dubash, Noshir Faramroze, B.A., A. (17-8-50), Mhakurh Mansion, 3rd Floor, 170-A, Lamington Cross Road, Bombay—7. (1825)
- Dugar (S. M.) & Co.**, (S. M. Dugar), Ishwari Niwas, Behind Imperial Bank, Chandni Chowk, Delhi.
- Dugar, Sajjan Mal, B.Com., A. (4-2-52), **S. M. Dugar & Co.**, Ishwari Niwas, Behind Imperial Bank, Chandni Chowk, Delhi. (2129)
- †Duguid, Robert Hutton, B.Com., C.A. (Scot.), A. (1-7-49), C/o Duncan Brothers & Co., Ltd., 31, Netaji Subhas Road, Calcutta. (1314)
- Dumale, Shivram Parshuram, B.A., A. (24-8-49), Shree Samartha Sadan, Benham Hall Lane, Girgaum, Bombay. (1579)
- †Duncan, Geoffrey Greig, A.C.A. (Eng. & Wales), A. (1-7-49), C/o Kettlewell Bullen & Co. Ltd., 21, Strand Road, Post Box No. 121, Calcutta—1. (1091)
- †Duncan, Stanley Malcolm, A. (1-7-49), C/o Price Waterhouse & Co., 3, Frederick's Place, Old Jewry, London E.C. 2. (1386)
- Dungor, Ruttonshaw Dinshawji, G.D.A., A. (1-7-49), Jehangir Mansion, 3rd Floor, 1st Marine Street, Fort, Bombay—1. (949)
- †Dustoor, Khurshed, A. (1-7-49), 7, Grants Lane, Calcutta—12. (1297)
- †Dutia, Dungersey J., A. (1-7-49), F. (19-12-51), Indian Tax Accountant, Caltex (India) Ltd., Caltex House, Ballard Estate, Bombay—1. (778)
- †Dutt, Bhabani Krishna, M.A., B.Com., A. (1-7-49), 6-13/7, Swinhoe Street, Calcutta—19. (1538)
- †Dutt, Matilal, B.Com., G.D.A., A. (1-7-49), Personal Assistant to the Commissioner, **Agricultural Income-tax, West Bengal, 2, Hare Street (Top Floor)**, Calcutta. (358)
- Dutt, Ronendra Nath, M.A., LL.B., A.C.A. (Eng. & Wales), A. (1-7-49), C/o **Lloyds Bank Ltd.**, 41, Chowringhee Road, Calcutta. (83)
- Dutt (S.) & Co.**, (S. Dutt), 2, Clive Ghat Street, Calcutta—1.
- Dutt, Satyesh Chandra, B.A., B.Com., G.D.A., A. (1-7-49), F. (16-8-49), 35, Netaji Subhas Road, Calcutta. (178)
- †Dutt, Shyamal Kumar, B.Com., A.S.A.A., A. (1-7-49), 9, Akrur Dutt Lane, Calcutta—12. (1004)
- Dutt, Sunirmal, M.A., B.Com., A. (1-7-49), F. (12-1-50), **S. Dutt & Co.**, 2, Clive Ghat Street, Calcutta—1. (928)
- †Dutta, Indu Bhushan, B.Com., A. (1-7-49), C/o Brooke Bond (India) Ltd., 2, Metcalfe Street, Calcutta. (832)
- †Dutta, Satyendra Mohan, B.Com., A. (16-3-53), C/o **Price, Waterhouse, Peat & Co.**, 14/87, Civil Lines, Kanpur. (2440)
- Eappen, K. I., A. (2-7-51), Kochupurakal House, Karuvatta. (Travancore). (2033)
- †Easson, John Whitton, A. (1-7-49), C/o Gillanders Arbuthnot & Co., 3, Netaji Subhas Road, Calcutta. (437)
- Ektare, Shrikrishna Raghunath, B.Com., A. (8-2-51), Kridabhuwan Road, Amalner. (1950)
- Elavia, Phiroze Dinshawji, G.D.A., A. (1-7-49), C-7, Khusro Baug, Near Electric House, Colabā Causeway, Bombay. (1164)
- †Engineer, Ardeshir Sorabji, G.D.A., A. (1-7-49), 15-B, Balaram Road, Grant Road, Bombay—7. (794)
- Engineer, Kaikhushroo Sorabji, B.Com., G.D.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **Sorab S. Engineer & Co.**, Ismail Building, 381, Hornby Road, Fort, Bombay. (280)
- Engincer, Mrs. Shirin Kalkhushroo, B.Com., A. (1-7-49), with **Sorab S. Engineer & Co.**, Ismail Building, 381, Hornby Road, Fort, Bombay. (281)
- Engineer (Sorab S.) & Co.**, (S. S. Engineer, E. J. Dastur & K. S. Engineer), Ismail Building, 381, Hornby Road, Fort, Bombay, also at Ahmedabad.



Engineer, Sorabji Shapurji, B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **Sorab S. Engineer & Co.**, Ismail Building 381, Hornby Road, Fort, Bombay. (82)

**Eswar (B. V.) & Co.**, (B. Venkateswarlu), Masulipatam.

†Falkner, Alfred Clifford, A. (1-7-49), C/o Price Waterhouse & Co., 3, Frederick's Place, Old Jewry, London E.C. 2. (1385)

Fatehpuria, Sundarlal, B.Com., A. (1-7-49), **Sunderlal & Co.**, National Indian Life Insurance Building, 59, Forbes Street, Fort, Bombay. (1268)

Fergie, Allan MacGregor Smith, A. (1-7-49), **Lovelock & Lewes**, 4, Lyons Range, Calcutta. (1098)

**Ferguson (A. F.) & Co.**, (Sir B. J. Whitby, G. M. Bathgate, O.B.E., F. A. Cole, N. R. Mody, H. J. Vachha, I. M. Ogg, J. Anderson, J. L. Bhatia & R. C. Khanna), Allahabad Bank Buildings, Apollo Street, Fort, Bombay, also at New Delhi.

†Fettes, Kenneth Richard, A. (1-7-49), C/o Gillanders Arbuthnot & Co. Ltd., 8, Netaji Subhas Road, Calcutta. (430)

†Forbes, Behramji Jamshedji, G.D.A., A. (1-7-49), C/o Anchor Line Ltd., Neville House, Graham Road, Ballard Estate, Bombay. (1401)

**Ford Rhodes Parks & Co.**, (C. W. Lloyd, J. Smails, I. B. Wilson, G. F. Turnbull, W. H. Percival & W. O. Smedley), Stephen House, Dalhousie Square, Calcutta, also at Bombay and Mathurai.

†Fordwood, Donald, C. A. (Scot.), A. (1-7-49), 4, Clive Row, Calcutta. (1172)

Forster, Andrew Huie, A. (1-7-49), C/o Macneill & Barry Ltd., 2, Fairlie Place, Calcutta—1. (1389)

†Francis, Gnanadicam, B.A., B.L., A. (1-7-49), Chief Accountant, Electricity Department, General Construction Circle, Trichniapalli. (777)

†Francis, James, A. (1-7-49), 6, Lyons Range, Calcutta—1. (1421)

**Fraser & Ross**, (S. A. Bindon, N. Blenkinsop, J. Deavin, J. Ashton, R. Venkatesan, A. K. Sivaramakrishnan & K. Kannappan), P.B. No. 1352, Barrow House, 12, McLean Street, Madras, also at Bangalore.

Fuller, Roland Usher, A. (1-7-49), F. (16-8-49), **Price, Waterhouse, Peat & Co.**, 14/87, Civil Lines, P.B. No. 61, Kanpur. (119)

†Furdoonji, Maneck Navroji, B.Com., A. (1-4-53), Napean Terrace, 25, Napean Sea Road, Bombay. (2481)

†Gadgil, Raghunath Govind, B.Com., A. (10-4-51), with **P. S. Subramania Iyer & Co.**, P. K. Jajee Buildings, Fort Road, Gulbarga. (1984)

**Gadre & Bhide**, (G. J. Gadre & V. G. Bhide), 381, Shanwar Peth, Near Kanyashala, Poona—2.

Gadre, Gopal Janardan, B.Com., A. (1-7-49), F. (24-1-52), **Gadre & Bhide**, 381, Shanwar Peth, Near Kanyashala, Poona—2. (1097)

Gadre, Keshav Shankar, G.D.A., A. (1-7-49), F. (10-8-51), 252/4, Sadashiv Peth, Near Peru Gate, Poona—2. (631)

Gadre, Maheshwar Janardan, G.D.A., A. (1-7-49), F. (16-8-49), **Maheshwar Gadre & Co.**, Tilak Road, Mahal, Nagpur. (519)

†Gagwani, Padamsi Haridas, G.D.A., A. (1-7-49), F. (16-8-49), 2nd Floor, Sir Vithaldas Chambers, 16, Apollo Street, Fort, Bombay—1. (372)

†Gai, Gushtasp Hormasji, G.D.A., A. (1-7-49), C/o Western India Match Co. Ltd., P.O. Alambazar, Calcutta—35. (518)

†Ganapathi, Krishnair, A. (17-5-50), 95, Pereira Building, Oxford Street, Secunderabad (Dn.). (1728)

†Ganapathy, Nilkanta Iyer, B.A., G.D.A., A. (1-7-49), F. (16-8-49), 1st Additional Income-tax Officer, Trivandrum (Travancore). (296)

Ganapathy, Tirumandangudi Visvanatha, G.D.A., A. (1-7-49), 8, Bapuchetty Street, Tennore, Tiruchirapalli. (182)

Ganapathy, Venkatasubbier, B.A., A. (17-4-52), 65, Katchery Road, Mylapore, Madras. (2195)

**Ganapati (U. R.) & Co.**, (U. R. Ganapati, P. S. Krishnan & S. Ramachandran), Mangala Vilas, Erode, also at Tripur.

Ganapati Iyer, Uttamapalayam Ramaswami, G.D.A., A. (1-7-49), F. (16-8-49), **U. R. Ganapati & Co.**, "Mangala Vilas", Karungalapalayam Extension Erode. (S.I. Rly.). (62)

- †Gandevia, Jehanbux Jehangirji, B.Com., A. (20-8-52), Central Studios House, 84, Tardeo Road, Bombay—7. (2257)
- Gandhi, Devendra Chimanlal, B.Com., A. (27-4-50), 70, Tulsi Vihar, Marine Drive, Fort, Bombay—1. (1705)
- †Gandhi, Jeys Shankar Amritlal, B. Com., G.D.A., A. (1-7-49), C/o Calico Mills, Outside Jamalpur Gate, Ahmedabad. (233)
- Gandhi, Manherlal Mangaldas, B. Com., A. (16-2-51), Yashodhan, 7, Laburnum Road, Bombay—7. (1956)
- Gandhi, Minoon Naoroji, G.D.A., A. (1-7-49), F. (16-8-49), 135, Vincent Road, Dadar, Bombay. (445)
- Gandhi (O. T.) & Co.,** (O. T. Gandhi), 10, Maharani Road, Indore.
- Gandhi, Ochhavlal Tribhovandas, B.Com., A. (27-8-49), **O. T. Gandhi & Co.,** 10, Maharani Road, Indore. (1585)
- †Gandhi, Rameshchandra Shantilal, B.Com., A. (4-10-51), 17, Saraswatinivas Society, Sarkhej Road, Ahmedabad. (2086)
- †Gandhi, Shiv Chandar, B.Com., A. (7-9-51), C/o Louis Dreyfus & Co. Ltd., Pollock House, 18, Brabourne Road, Calcutta—1. (2073)
- Gandhi, Y. R., A. (21-9-49), **Chandrakant & Co.,** Gheewala Building, Baharkot, Veraval. (Saurashtra). (1593)
- Ganesa Iyer (T. V.) & Co.,** (T. V. Ganesa Iyer), Ernakulam.
- Ganesa Iyer, Tripunithura Veeraraghava, Iyer, A. (11-10-52), **T. V. Ganesa Iyer & Co.,** Ernakulam. (2309)
- Ganesan, A., B.A., A. (1-7-49), F. (13-10-49), 2, Lakshmi Puram, Tennur, Trichinopoly. (931)
- Ganesan, A. K., B.Com., A. (12-9-52), No. 11, Perumal Tank Street, East Street, Madhurai. (2279)
- †Ganesan, L. G., B.Sc., A. (1-7-49), 3, Gopalapuram, Tennur, Trichinopoly. (1226)
- Gang, Abheymal, B.Com., A. (1-7-49), Sojati Gate, Jodhpur. (1484)
- Gangopadhyay, Narayan Chandra, M.A. (Com.), A. (27-3-50), **N. C. Gangull & Co.,** 121, Dawnagazi Road, P.O. Bally, Dist. Howrah. (1690)
- Gangopadhyay, Susil Kumar, B.Com., A. (1-7-49), **Gangull & Co.,** 10, Old Post Office Street, Calcutta—1. (1020)
- †Gangopadhyaya, Nirmal Kumar, B.A., A.(25-8-50), 140-A, Russa Road, (Flat No. 15), Calcutta—26. (1855)
- Gangull & Co.,** (S. K. Gangopadhyay), 10, Old Post Office Street, Calcutta—1.
- †Ganguli, Anil Kumar, B.Sc., A. (1-7-49), 172-A, Upper Chitpur Road, P.O. Baghbazar, Calcutta—3. (1188)
- Ganguli, Ganendra Nath, B.Com., A. (1-7-49), 9, Haldarpara Road, Calcutta—26. (1286)
- Ganguli, Gangadhar, B.Com., A. (29-1-52), **De & Gangull,** 3/1, Mangoe Lane, Calcutta—1. (2126)
- Gangull, Mukherjee & Co.,** (A. K. Mukherjee), Post Box No. 719, 23, Strand Road, Calcutta—1.
- Gangull (N. C.) & Co.,** (N. C. Gangopadhyaya, S. K. Chatterjee & D. N. Banerjee), 121, Dawnagazi Road, Bally, Distt. Howrah.
- †Ganguli, Parbati Charan, A.C.A. (Eng. & Wales), A. (3-6-52), 37, Nanda Lal Mitra Lane, Tollygunge, Calcutta—33. (2219)
- Ganguli, Phanindra Nath, M.A., G.D.A., A. (23-5-52), 12, Waterloo Street, 1st Floor, Calcutta—1. (2215)
- †Ganguli, Sudhansu Kumar, B.Sc., G.D.A., A. (1-7-49), Assistant Commissioner of Income-tax, Central Government Building, Queens' Road, Bombay—1. (1455)
- Ganguly (S. K.) & Co.,** (S. K. Ganguly), 129, Dharamtolla Street, Calcutta—13.
- Ganguly, Susil Kumar, B.Sc., B.Com., A. (1-7-49), F. (13-1-51), **S. K. Ganguly & Co.,** 129, Dharamtolla Street, Calcutta—13. (876)
- †Garda, Nadir Framroz, B.A., G.D.A., A. (21-3-50), Theosophical Colony, Juhu, Bombay—23. (1659)

- Garg, Hem Chand, B.A. (Com.), (Hons.), A. (24-9-49), **R. K. Khanna & Co.**, Chura Rasta, Jaipur. (1604)
- Garg, Prem Dayal, M.A., B.Com., A. (22-7-50), Wazir Pura, Agra. (1808)
- Garge, Mukund Ramchandra, B.Com., LL.B., A. (24-1-53), with **H. N. Jhavar & Co.**, 1, Subhas Chowk, Indore City. (2381)
- Gargieya (B. D.) & Co.**, [B. D. Gargieya & H. R. Bahl (Partner for Jaipur only)], Gargieya Niwas, Beawar, also at Ajmer and Jaipur.
- Gargieya, Bhagwan Das, G.D.A., A. (1-7-49), F. (16-8-49), **B. D. Gargieya & Co.**, "Gargieya Niwas", Beawar. (95)
- Gargieya, Kanhaiya Lal, A. (1-7-49), F. (16-8-49), Gargieya Niwas, Beawar. (1561)
- Ghanekar, Purshottam Dattatraya, B.A., B.Com., A. (27-8-49), 14-D, Khotachi Wadi, Girgaon, Bombay—4. (1583)
- †Ghangurde, Anand Narayan, B.Com., A. (1-7-49), 168, 1, Thakurdwar Road, Bombay—2. (1393)
- Gharaiya, Kasam Ismail, A. (1-7-49), F. (12-1-50), **Patel & Gharaiya**, Vakilna Mansion, Lalgate, Surat. (888)
- Gharda (B. P.) & Co.**, (C. R. Mucadum & N. K. Dhabar), Opp. The University Gardens, 121, Mahatma Gandhi Road, Fort, Bombay.
- Ghatalia (S. V.) & Co.**, (S. V. Ghatalia), Dhun Building, 2nd Floor, Nanabhoy Lane, Flora Fountain, Fort, Bombay.
- Ghatalia, Shatishchandra Virchand**, B.Com., F.S.A.A., A. (1-7-49), F. (16-9-50), **S. V. Ghatalia & Co.**, Dhun Building, 2nd Floor, Nanabhoy Lane, Flora Fountain, Fort, Bombay. (1011)
- Ghate, Vishwanath Gopal, B.Com., A. (8-7-52), Govt. Housing Colony, Block C/9/71, Goregaon, (B.S.D.), Bombay. (2230)
- †Gherda, Kersi Minocher, B.Com., A. (25-8-52), C/o Capt. N. J. Vazifdar, "Tankerville", Gowalia Tank Road, Bombay—26. (2260)
- †Gheyara, Framji Kaikhusroo, A. (1-7-49), Assistant Accounts Officer, Tata Locomotive & Engineering Co., Ltd., Jamshedpur—4. (976)
- Ghose, Jagneswar, M.A., B.Com., A. (20-2-53), 76, Grey Street, Calcutta—6. (2421)
- Ghose (N. C.) & Co.**, (N. C. Ghose), P-39, Mission Row Extension, Calcutta.
- Ghose, Nirmal Chandra, B.Com., A. (1-7-49), F. (16-8-49), **N. C. Ghose & Co.**, P. 39, Mission Row Extension, Calcutta. (730)
- Ghose, Nundy & Co.**, (M. N. Nundy), 71/A, Netaji Subhas Road, Room No. C-7, Calcutta.
- Ghose (S.) & Co.**, (S. Ghose), 10, Mercantile Buildings, Lall Bazar, Calcutta.
- Ghose, Sailen, B.Sc., A. (1-7-49), F. (16-8-49), **S. Ghose & Co.**, 10, Mercantile Buildings, Lall Bazar, Calcutta. (11)
- Ghose, Subhas Chandra, B.Sc., A. (30-5-50), **Gupta Mitra & Co.**, 30, Brabourne Road, Calcutta. (1749)
- †Ghose, Tapan Kumar, M.Sc., B.L., B.Com., A.S.A.A., A. (5-7-51), C/o **S. K. Basu & Co.**, 6, Old Post Office Street, Calcutta. (2038)
- Ghosh (A. K.) & Co.**, (A. K. Ghosh), 158-D, Upper Circular Road, Calcutta—4.
- Ghosh, Ajay Kumar, B.Com., A. (1-7-49), 7/1, Nundy Street, P.O. Rashbehari Avenue, Calcutta—29. (1238)
- Ghosh, Ajit Kumar, B.A., A. (1-7-49), F. (16-8-49), 8, Old Post Office Street, Calcutta. (685)
- Ghosh, Akshay Kumar, B.Com., A. (1-7-49), **A. K. Ghosh & Co.**, 158-D, Upper Circular Road, Calcutta—4. (1450)
- Ghosh, Amitava, B.Sc., B.Com., A. (4-9-52), 15-A, Beltala Road, Calcutta—26. (2268)
- Ghosh, Anil Kumar, G.D.A., A. (1-7-49), F. (16-8-49), **Ghosh & Ghosh**, Temple Chambers, 6, Old Post Office Street, Calcutta—1. (224)
- †Ghosh, Arabinda, M.A. (Com.), A. (19-8-50), 41-B, Ekdalia Road, Calcutta—19. (1837)
- Ghosh, Basudeva, M.A., B.Com., LL.B., A. (1-7-49), F. (22-8-51), **Ghosh & Ghosh**, Temple Chambers, 6, Old Post Office Street, Calcutta—1. (1068)

- †Ghosh, Bimalendu, B.Sc., A. (1-7-49), 65, Bazar Road, Behala, Calcutta. (1037)
- Ghosh & Ghosh**, (A. K. Ghosh & B. Ghosh), Temple Chambers, 6, Old Post Office Street, Calcutta—1.
- †Ghosh, Gurudas, M.A., B.Com., A. (20-12-50), Asst. Commissioner of Income-tax, West Bengal, 46, Karbala Tank Road, Calcutta—6. (1920)
- Ghosh, Hiranshu Sekhar, B.Sc., A. (1-7-49), 20-B, Hazra Road, Calcutta—26. (1552)
- Ghosh (J. K.) & Co.**, (J. K. Ghosh), 36, Brabourne Road, Calcutta.
- †Ghosh, Jagannath, M.A. (Com.), A.S.A.A., A. (17-4-51), 29/2, School Row, Calcutta—25. (1989)
- Ghosh (J. N.) & Co.**, (J. N. Ghosh), 5, Clive Ghat Street, Calcutta—1.
- Ghosh, Jitendra Kishore, B.Com., G.D.A., A. (1-7-49), F. (13-10-49), **J. K. Ghosh & Co.**, 36, Brabourne Road, Calcutta. (301)
- Ghosh, Jnanendra Nath, A. (8-3-51), **J. N. Ghosh & Co.**, 5, Clive Ghat Street, Calcutta—1. (1968)
- †Ghosh, Kamal Kumar, A. (1-7-49), 43-A, Mohim Halder Street, Calcutta—26. (1041)
- †Ghosh, Nares Chandra, M.A., B.Sc., B.Com., A. (1-7-49), 28/10-B, Nakuleswar Bhattacharyya Lane, Calcutta—26. (1475)
- Ghosh (P. K.) & Co.**, (P. K. Ghosh & R. K. Ghosh), 17, Mangoe Lane, Calcutta—1
- Ghosh, Pabitra Kumar, B.Sc., F.S.A.A., A. (1-7-49), F. (16-8-49), **P. K. Ghosh & Co.**, 17, Mangoe Lane, Calcutta—1. (204)
- Ghosh & Pande** (Shri Nath Pande, & S. K. Ghosh), Room No. 9, First Floor, 113-C, Netaji Subhas Road, Calcutta—1.
- Ghosh, Ranajit Kumar, B.Com., A. (20-8-52), **P. K. Ghosh & Co.**, 17, Mangoe Lane, Calcutta—1. (2254)
- †Ghosh, Ratish Chandra, B.Com., A. (1-7-49), 66, Harish Chatterji Street, Calcutta—25. (1260)
- Ghosh (S. K.) & Co.**, (S. K. Ghosh & M. Gupta), 10, Old Post Office Street, Calcutta—1.
- Ghosh, Siddhartha Kumar, B.Sc., F.S.A.A., A. (1-7-49), F. (16-8-49), **S. K. Ghosh & Co.**, 10, Old Post Office Street, Calcutta. (237)
- Ghosh, Smarajit Kumar, B.Com., A. (1-10-52), **Ghosh & Pande**, Room No. 9, 113-C, Netaji Subhas Road, Calcutta—1. (2293)
- †Ghosh, Sudhir Kumar, G.D.A., A. (1-7-49), C/o Gillanders Arbuthnot & Co. Ltd., 8, Netaji Subhas Road, Calcutta. (530)
- Ghosh, Susil Kumar, M.A., B.Com., A. (1-7-49), White Hall Pharmacy Building, 131, Lower Circular Road, Calcutta. (776)
- Ghyara, Sam Rustomji, A. (13-11-50), with **Kalyaniwalla & Mistry**, 32, Apollo Street, Fort, Bombay. (1895)
- Gibb, John Steward Fyfe, A. (1-7-49), **Lovelock & Lewes**, 4, Lyons Range, Calcutta. (1104)
- †Gidwani, Nanik Motumal, B.Sc., A. (1-7-49), C/o Mackinnon Mackenzie & Co., Ballard Estate, Bombay—1. (1153)
- †Gidwani, Pahilaj Hassasing, F.S.A.A., A. (1-7-49), F. (16-8-49), Executive Director, Western India Prospecting Syndicate Ltd., Calico Mills Premises, Post Box No. 28, Ahmedabad. (378)
- Girish Chand & Co.**, (Girish Chand), 64, Regal Buildings, New Delhi.
- Girish Chand, B.A. (Hons.), A. (1-7-49), **Girish Chand & Co.**, 64, Regal Buildings, New Delhi. (1424)
- Gnananandulu, Kappagantulu, G.D.A., A. (1-7-49), F. (16-8-49), 34, Godown Street, George Town, Madras. (133)
- Godbole (R. G.) & Co.**, (R. G. Godbole), 'Padmaja', 67/3, Erandawana, Prabhat Road—Karve Road, Corner, Poona—4.
- Godbole, Ramchandra Gajanan B.Com., A. (7-11-50), **R. G. Godbole & Co.**, 'Padmaja', 67/3, Erandawana, Prabhat Road—Karve Road Corner, Poona—4. (1888)
- Goel, Vishwa Nath, B.A. (Com.), A. (1-7-49), 64, Queensway, Post Box No. 17, New Delhi. (632)

- Gondalia, Gordhandas Hirji, B.Com., G.D.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **Gondalia & Mandviwalla**, Hamam House, Hamam Street, Fort, Bombay. (751)
- Gondalia & Mandviwalla**, (G. H. Gondalia, N. R. Mandviwalla & S. M. Bhatia), Hamam House, Hamam Street, Fort Bombay.
- †Gonge, Devidas Madavrao, B.Com., A. (24-3-49), C/o Shri M. G. Gonge, Sub-Postmaster, Boriveli, Bombay. (1580)
- †Gonsalves, George John Vincent, G.D.A., A. (1-7-49), 33-C, Matharpacady, Mazgaon, Bombay—10. (1116)
- †Goodwin, John Stanley, A. (1-7-49), F. (16-8-49), C/o, Binny & Co., (Madras) Ltd., Post Box No. 66, Madras. (323)
- †Gopalachary, Krishnaswamy, B.A., A. (1-7-49), C/o William Jacks & Co. Ltd., National Bank of India Buildings, First Line Beach, Madras. (565)
- Gopalaiyer, Kangayam Venkatanarayanaiyer, B.A., G.D.A., A. (1-7-49), F. (16-8-49), "Saraswati Lakshmi Nilayam", 10/11, Ponnurangam Road West, R. S. Puram P.O., Coimbatore. (129)
- Gopalakrishnan, Pallavaram Swaminadha, B.A., B.L., A. (1-7-49), F. (1-7-52), "Krishnas", 48, Sir Thiyagaraya Road, T'Nagar, Madras—17. (1106)
- Gopalakrishnan, Puliur Srinivasaraghavachari, B.A., A. (16-11-50), Premises of Bank of Baroda Ltd. (upstairs), Big Bazar Street, Coimbatore. (1901)
- †Gopalakrishnan, T. S., B.Com., A. (1-7-49), 173, Lloyds Road, Madras—14. (1516)
- †Gopalan, Kalyanapuram, B.A., A. (1-7-49), C/o Peirce Leslie & Co. Ltd., Calicut. (945)
- Gopalakrishna Rao (A.) & Co.**, (A. Gopalakrishna Rao), B-6-56, Sultan Bazar, Hyderabad (Dn.).
- Gopalkrishna Rao, Kalmadi, G.D.A., A. (1-7-49), F. (16-8-49), 20, Thambu Chetty Street, Madras—1. (193)
- †Gore, Vishwanath Hari, B.Sc., A. (1-7-49), Mahagiri Road, Thana (B.S.D.). (1140)
- †Gorer, Donald Solomon, A. (1-7-49), C/o Parry & Co., Ltd., Post Box No. 12, Madras. (1122)
- Goswami & Co.**, (B. K. Goswami), Ambala Road, Saharanpur.
- Goswami, Bal Krishna, A. (25-10-51), **Goswami & Co.**, Ambala Road, Saharanpur. (2095)
- Goswami, Jyotish Chandra, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), 34-C, Ananda Palit Road, Entally, Calcutta—14. (309)
- †Goswami, Prabh Dayal, A. (4-9-52), C/o M/s. Gian Singh & Co Ltd., P.O. Box No. 215, Singapore—1. (2271)
- Govindaraj, Srinivasa, A. (21-3-50), **S. G. Raj & Co.**, Opposite Head Police Station, Sultan Bazar, Hyderabad (Deccan). (1670)
- Govinda Rajan, Anekal Ramaswamy Iyengar, G.D.A., A. (1-7-49), F. (16-8-49), Bangalore Road, Bellary. (442)
- †Granger, Edward Tresoldi, A. (1-7-49), C/o Peat Marwick, Mitchell & Co., 11, Ironmonger Lane, London E.C. 2. (1360)
- †Green, Bryan McDonald, A. (1-7-49), with **Lovelock & Lewes**, 4, Lyons Range, Calcutta. (1375)
- Green & Co.**, (P. K. Mukherji), 3, S. N. Banerjee Road, Calcutta—13.
- Gubbi (N. S.) & Co.**, (N. S. Gubbi), Fort Chambers, Hamam Street, Fort, Bombay.
- Gubbi, Nagoo Srinivas, G.D.A., A. (1-7-49), F. (16-8-49), **N. S. Gubbi & Co.**, Fort Chambers, Hamam Street, Fort, Bombay—1. (96)
- Guha (B.) & Co.**, (B. C. Guha), 5 & 6, Hare Street, Calcutta—1.
- Guha, Bani Kanta, B.A., A. (1-7-49), F. (16-8-49), 10, Indra Roy Road, Bhowanipore, Calcutta—25. (578)
- Guha, Biswaranjan, G.D.A., A. (1-7-49), F. (16-8-49), **Guha & Guha**, 21, Old Court House Street, Calcutta. (187)
- Guha, Brajes Chandra, B.Com., A. (1-7-49), F. (16-8-49), **B. Guha & Co.**, 5 & 6, Hare Street, Calcutta. (429)
- Guha, Dharendra Mohan, B.Sc., A. (1-7-49), 33-C, Ram Mohan Dutta Road Elgin Road P.O., Calcutta—20. (1390)

**Guha & Guha**, (B. Guha & P. C. Guha), Grosvenor House, 21, Old Court House Street, Calcutta—1.

**Guha (K. B.) & Co.**, (K. B. Guha), 1-B, Old Post Office, Street, Calcutta—1.

Guha, Krishna Brata, B.Com., LL.B., A. (17-1-53), 3A, Monmohan Bose Street, Calcutta—6. (2365)

Guha, Pratul Chandra, G.D.A., A. (1-7-49), F. (16-8-49), **Guha & Guha**, 21, Old Court House Street, Grosvenor House, Calcutta—1. (438)

†Guha, Ranendra Sankar, M.A. (Cantab), A.C.A. (Eng. & Wales), A.C.W.A. (Eng.), A. (15-10-51), Accountant, James Finlay & Co. Ltd., 2, Netaji Subhas Road, Calcutta—1. (2088)

**Guha (S. N.) & Co.**, (S. N. Guha), 12, Waterloo Street, Calcutta—1.

Guha, Sachindra Nath, B.Sc., G.D.A., A. (1-7-49), **S. N. Guha & Co.**, 12, Waterloo Street, Calcutta—1. (1275)

†Guha, Sanjib Chandra, B.Sc., LL.B., A.S.A.A., A. (1-7-49), F. (16-1-51), Additional Commissioner of Commercial Taxes, Govt. of West Bengal, "Pollock House", 3rd Floor, 18/A, Brabourne Road, Calcutta—1. (535)

†Guha, Tarun Kumar, B.Com., A.C.A. (Eng. & Wales), A. (13-6-52), with **Lovelock & Lewes**, 4, Lyons Range, Calcutta—1. (2222)

Guha Roy, Dharendra Nath, M.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **Pal & Roy**, 2, Church Lane, Calcutta—1. (269)

**Pal & Thakurata (P.) & Co.**, (P. K. Guha Thakurata), 5 & 6, Hare Street, Calcutta—1.

Guhathakurta, P. K., B.Com., A. (21-3-50), **P. Guha Thakurata & Co.**, 5 & 6, Hare Street, Calcutta—1. (1652)

**Gulati (M. R.) & Co.**, (M. R. Gulati), Mahavir Building, 11, Homji Street, Sir Pherozeshah Mehta Road, Fort, Bombay—1.

Gulati, Mulk Raj, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **M. R. Gulati & Co.**, Mahavir Building, 11, Homji Street, Sir Pherozeshah Mehta Road, Fort, Bombay—1. (681)

†Guliani, Mohan Lal, A. (4-9-52), 10, Chandra Mandal Lane, Calcutta—26. (2274)

†Gundu Rao, Gulur Srinivasa Rao, G.D.A., A. (1-7-49), Chief Accountant, Hyderabad Gold Mines Co. Ltd., Hatty, Lingasugar, P.O. Via Raichur (Dn.). (796)

Gupta, Abani Bandhu, B.Sc., LL.B., (Belf.), A.C.A. (Eng. & Wales), A. (1-7-49), F. (16-8-49), **Gupta & Mitra**, Windsor House, P-14, Mission Row Extension, Calcutta. (573)

**Gupta (B.) & Co.**, (B. Gupta), 'Svarnasan', P.O. Bankipore, Patna—4.

Gupta, Bishadendu, B.Sc., F.S.A.A., A. (1-7-49), F. (16-8-49), **B. Gupta & Co.**, "Svarnasan", P.O. Bankipore, Patna—4. (209)

**Gupta (C. P.) & Co.**, (C. P. Gupta), Nehru Road, Farrukhabad, U.P.

Gupta, Chandra Prakash, M.Com., A. (20-8-52), **C. P. Gupta & Co.**, Nehru Road, Farrukhabad. (2255)

Gupta, Gopal Chandra, A. (1-7-49), 43/C, Girish Park North, P.O. Beadon Street, Calcutta. (1473)

Gupta, Hans Raj, B.Com., LL.B., A. (3-3-52), with **S. P. Chopra & Co.**, F Block, Connaught Place, Radial Road, No. 7, New Delhi. (2174)

Gupta, Hiranendu, B.Sc., A. (26-9-49), 48/4, Manohar Pukur Road, P.O. Rashbehari Avenue, Calcutta—29. (1609)

**Gupta (J.) & Co.**, (Jogendra Nath Gupta), 42, Ganesh Chunder Avenue, Calcutta—13.

Gupta, Jitendra Nath, B.A., G.D.A., A. (1-7-49), F. (16-8-49), **A. C. Das Gupta & Co.**, 12/1, Old Post Office Street, Calcutta—1. (360)

Gupta, Jogendranath, M.A. (Com.), B.L., G.D.A., A. (1-7-49), F. (16-8-49), **J. Gupta & Co.**, 42, Ganesh Chunder Avenue, Calcutta—13. (137)

Gupta, Madan Mohan, B.Com., A. (24-9-49), **S. K. Ghosh & Co.**, 10, Old Post Office Street, Calcutta. (1603)

**Gupta Mitra & Co.**, (S. C. Ghosh), 30, Brabourne Road, Calcutta—1.

**Gupta & Mitra**, (A. B. Gupta & S. N. Mitra), Windsor House, P-14, Mission Row Extension, Calcutta.

Gupta, Munshilal Chitarmal, M.A., B.Com., A.S.A.A., A. (1-7-49), F. (12-3-50), **M. L. Gupta & Co.**, Laxman Bhawan, Mall Road, Kanpur. (263)

**Gupta (M. L.) & Co.**, (M. C. Gupta), Laxman Bhawan, The Mall, Kanpur.

**Gupta (O. N.) & Co.**, (O. N. Gupta), 1910, Chawri Bazar, Delhi.

Gupta, Onkar Nath, B.A. (Com.), A. (12-11-49), **O. N. Gupta & Co.**, 1910, Chawri Bazar, Delhi. (1618)

†Gupta, Pravas Chandra, B.Sc., G.D.A., A. (1-7-49), F. (6-7-52), 55, Sree Gopal Mullick Lane, Calcutta. (473)

†Gupta, Purshottum Lal, B.A., A. (1-7-49), Assistant Accounts Officer, Employees' State Insurance Corpn., (Ministry of Labour), N. Delhi. (1083)

†Gupta, Rabikar, A. (18-11-52), Commercial Tax Officer, Govt. of West Bengal, Jalpaiguri. (West Bengal). (2323)

**Gupta (R. C.) & Co.**, (R. C. Gupta), 24/50, Birhana Road, Kanpur.

Gupta, Rabindra Nath, B.A., A. (1-7-49), **R. N. Gupta & Co.**, 10, Old Post Office Street, 1st Floor, Calcutta—1. (1177)

Gupta, Ram Chand, B.Com., A. (1-7-49), F. (7-6-50), **R. C. Gupta & Co.**, 24/50, Birhana Road, Kanpur. (830)

†Gupta, Ram Nath, B.Com., A. (1-7-49), Sales Tax Officer, Old Church Building, 47, The Mall, Delhi. (1265)

Gupta, Ranjit Singh, G.D.A., A. (1-7-49), F. (16-8-49), **R. S. Gupta & Co.**, Shri Market, Behind Imperial Bank of India, Chandni Chowk, Delhi. (174)

Gupta, Ratanlal Bankatlal, B.Com., LL.B., A. (1-7-49), F. (27-2-50), **R. L. Gupta & Co.**, 35, Sitlamata Bazar, Indore. (929)

**Gupta (R. L.) & Co.**, (R. Gupta), 35, Sitlamata Bazar, Indore.

**Gupta (R. N.) & Co.**, (R. N. Gupta), 10, Old Post Office Street, 1st Floor, Calcutta—1.

**Gupta (R. S.) & Co.**, (R. S. Gupta & Chandra Bhusan), Shri Mahalaxmi Market, Behind Imperial Bank of India, Chandni Chowk, Delhi.

**Gupta (S.) & Co.**, (S. K. Gupta), 8/116, Arya Nagar, Kanpur.

**Gupta (S. K.) & Co.**, (S. K. Gupta), 32, Upper Circular Road, Calcutta—9.

Gupta, Sachindra Nath, B.Com., A. (21-3-50), **Joy Krishna Sen & Co.**, 4A, Nayan Sur Lane, Calcutta—5. (1663)

†Gupta, Sajal Kumar, B.Sc., B.Com., A. (1-5-50), 50-X, Garcha Road, Calcutta—19. (1707)

Gupta, Salil Kumar, B.Com., A. (27-11-51), **S. K. Gupta & Co.**, 32, Upper Circular Road, Calcutta. (2114)

Gupta, Sarvadar, B.Com., A. (18-7-51), **P. S. Surana & Co.**, 40, Nahata Chamber, Chopasani Road, Jodhpur. (2040)

Gupta, Satya Prakash, B.A. (Com.), A. (5-10-51), **S. P. Gupta & Co.**, M. J. Building, Behind Imperial Bank, Chandni Chowk, Delhi. (2087)

Gupta, Shri Kant, B.Com., A. (18-11-52), **S. Gupta & Co.**, 8/116, Arya Nagar, Kanpur. (2326)

Gupta, Sibadas, A. (1-7-49), with **George Read & Co.**, Avenue House, Chowringhee Square, Calcutta—1. (1121)

**Gupta (S. N.) & Co.**, (S. N. Gupta), "Sukh Niketan," Mahatma Gandhi Road, Agra, also at Gwalior.

Gupta, Sukh Nandan, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **S. N. Gupta & Co.**, "Sukh Niketan," Mahatma Gandhi Road, Agra. (123)

Gupta, Suraj Bhan, B.Com., A. (14-8-51), Ghiya Mandi, Mathura. (2050)

**Gupta (S. P.) & Co.**, (S. P. Gupta), M. J. Building, Behind Imperial Bank, Chandni Chowk, Delhi.

Gupta, Suraj Prakash, B.A. (Com.), A. (1-7-49), F. (16-8-49), Kucha Bela Mull, Katra Baryan, Delhi. (893)

Gupta, Vinod Bhushan, B.A. (Com.), LL.B., A. (8-11-50), 4-B, Daryaganj, Delhi. (1893)

**Gupta (V. S.) & Co.**, (V. S. Gupta), Jindal Bhawan, Gymkhana Street, Khairnagar, Meerut.

Gupta, Vishnu Saran, M.Com., A. (19-7-52), **V. S. Gupta & Co.**, "Jindal Bhawan", Gymkhana Street, Khairnagar, Meerut. (2235)

- \*Gupte & Co.**, (S. V. Gupte), 27, Alli Chambers, Tamarind Lane, Fort, Bombay.
- †**Gupte**, Arvind Dattatraya, B.Com., A. (4-1-51), C/o The Associated Cement Cos. Ltd., Sevalia Cement Works, P.O. Sevalia, Cement Works, Dist. Kaira (Western Rly.). (1932)
- Gupte**, Surendra Vishvanath, B.Com., A. (27-2-49), **Gupte & Co.**, 27, Alli Chambers, Tamarind Lane, Fort, Bombay. (1587)
- Gurjar (S. V.) & Co.**, (S. V. Gurjar), Deshpande's Wada, Sangle Galli, Ahmednagar.
- Gurjar**, Shrikrishna Vinayak, A. (7-11-50), **S. V. Gurjar & Co.**, Deshpande's Wada, Sangle Galli, Ahmednagar. (1891)
- †**Gurpal Singh**, A.S.A.A., A. (1-7-49), Finance & Accounts Officer, Office of Custodian Evacuees' Property, P. Block, New Delhi. (24)
- †**Guruswami**, Therizhandur Vaidyanatha, B.Com., A. (1-7-49), C/o Anglo-French Textile Co. Ltd., Pondicherry (Fr. India). (814)
- Gutgutia (K. N.) & Co.**, (K. N. Gutgutia, B. Chhawchharia, M. L. Sharma & S. Sthanumoorthy), 33, Netaji Subhas Road, Calcutta, also at Bombay and Jaipur.
- Gutgutia**, Kashi Nath, B.Com., F.S.A.A., A. (1-7-49), F. (16-8-49), **K. N. Gutgutia & Co.**, 33, Netaji Subhas Road, Calcutta—1. (17)
- Guzdar**, Dinshaw Pesi, A. (1-7-49), F. (24-3-51), C/o Oriental Government Security Life Assurance Co. Ltd., Oriental Buildings, Mahatma Gandhi Road, Bombay. (286)
- Gyara**, Minoo J., B.A., A. (1-7-49), with **Batliloi & Purohit**, 204, Hornby Road, Fort, Bombay. (1258)
- Habib & Co.**, (H. P. Italia), Patharia Palace, 75, Mohamed Ali Road, Bombay—3.
- †**Halpin**, Henry Joseph, A.C.A. (Eng. & Wales), A. (1-7-49), C/o Burn & Co. Ltd., Howrah Iron Works, Howrah. (1553)
- Hansotia (P. C.) & Co.**, (P. C. Hansotia, J. M. Dotiwala & Dr. R. C. Cooper), 17, Elphinstone Circle, Nanjee Building, Fort, Bombay.
- Hansotia**, Pestonji Cavasji, B.Com., G.D.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **P. C. Hansotia & Co.**, Nanjee Building, 17, Elphinstone Circle, Fort, Bombay. (35)
- Hanumantha Rao**, Mosalikanty, G.D.A., A. (1-7-49), Thirumalarao Street, Gandhinagar, Kakinada. (1132)
- †**Haque**, Mohammad Ekramul, A. (1-7-49), Haque & Co., Hakim Amir Hasan House, Tatarpore, Bhagalpur, Bihar. (511)
- Hardikar**, Madhukar Maheshwar, B.A., A. (1-7-49), K. S. A. Buildings, 3rd Floor, Bhawani Shanker Road, Dadar, Bombay—14. (1026)
- Hariachar (C. P.) & Co.**, (C. P. Hariachar & P. N. Raghavendra Rao), 'Padmalaya', Telugu Brahmin Street, Coimbatore.
- Hariachar**, Coimbatore Padmanabhachar, G.D.A., A. (1-7-49), F. (16-8-49), **C. P. Hariachar & Co.**, 'Padmalaya', Telugu Brahmin Street, Coimbatore. (220)
- Haribhakti (V. B.) & Co.**, (V. B. Haribhakti), 109, Esplanade Mansions, 1st Floor, 144-46, Mahatma Gandhi Road, Fort, Bombay.
- Haribhakti**, Vishnubhai Bhagwandas, B.Com., A. (15-6-51), **V. B. Haribhakti & Co.**, 109, Esplanade Mansions, 1st Floor, 144-46, Mahatma Gandhi Road, Fort, Bombay. (2017)
- Haridas & Co.**, (H. A. Patel), Noble Chambers, Parsi Bazar Street, Fort, Bombay.
- Hariharan & Co.**, (P. R. Hariharan), 70-A, Stock Exchange Building, Apollo Street, Fort, Bombay—1.
- Hariharan (C. S.) & Co.**, (C. S. Hariharan), 289, Esplanade, Madras—1.
- Hariharan**, C. S., A. (1-7-49), F. (10-2-53), **C. S. Hariharan & Co.**, 289, Esplanade, Madras—1. (1196)
- †**Hariharan**, Chittur Sivaramaier, B.Com., A. (11-2-53), with **M. D. Darbari & Co.**, 8, Old Post Office Street, Calcutta—1. (2402)
- Hariharan**, Palghat Ramakrishna Iyer, G.D.A., A. (1-7-49), F. (16-8-49), **Hariharan & Co.**, 70-A, Stock Exchange Building, Apollo Street, Fort, Bombay—1. (396)
- †**Hariharan**, Peruvemba Ramaswamier, A. (18-8-50), C/o Oriental Government Security Life Assurance Co. Ltd., Oriental Buildings, Fort, Bombay. (1829)
- †**Harris**, Norman Davidson, M.A., B.Com., A. (1-7-49), C/o Imperial Chemical Industries (India) Ltd., 18, Strand Road, Calcutta. (1325)



Harshavardhana, Adipudi, G.D.A., A. (1-7-49), F. (24-11-51), **V. Soundararajan & Co.**, Catholic Centre, Armenian Street, Madras—1. (1095)

Hartley, Kenneth John Harold, A. (1-7-49), F. (12-3-50), **Price Waterhouse, Peat & Co.**, B-4, Clive Buildings, 8, Netaji Subhas Road, Calcutta. (383)

Hathiram, Pesi Dadiba, B.A., A. (1-7-49), Addie House, 607/A, Kingsway, Dadar, Bombay. (1481)

Hattikudur, Shridhar Sadashiv, A. (14-5-52), B1-1, Saraswat Colony, Santacruz West, Bombay—23. (2205).

†Haworth, Philip Cunningham, A. (1.7.49), C/o Shaw Wallace & Co. Ltd., 4, Bankshall Street, P. B. No. 70, Calcutta. (1414).

†Hazari, Chand Kishan, B.Com., A. (1.7.49), 5, Hasan Building, Nicholson Road, Delhi. (1210)

Hegde, Palli Mahabala, G.D.A., A. (1.7.49), F. (16.8.49), Kodialbail, Mangalore—3. (46)

Herbert, Dicky Saret, B.A., A. (1.7.49), C/o Peirce Leslie & Co., Ltd., Mangalore. (1184)

Hill, Frederic Montague, A. (1.7.49), **Price, Waterhouse, Peat & Co.**, B-4, Clive Buildings, 8, Netaji Subhas Road, Calcutta. (1088)

†Hirji-Khorshed, Homi Sorabji, A. (1.7.49), C/o The Associated Cement Cos., Ltd., 1, Queens Road, Fort, Bombay. (1347).

Hirji-Khursed, Histasp Sorabji, A.S.A.A., A. (1-7-49), 133, Marine Drive, Churchgate, Bombay. (1025)

†Hockley, Clifford, A. (1.7.49), C/o McLeod & Co. Ltd., 3, Netaji Subhas Road, Calcutta. (1502)

†Hormasji, Ardeshir Jivanji, B.A. (Hons.), A. (25.11.49), Assistant, Messrs. Turner, Morrison & Co., Ltd., 16, Back Street, Bombay—1. (1621)

†Howitt, Harold Gibson, A. (1.7.49), C/o Peat, Marwick, Mitchell & Co., 11, Ironmonger Lane, London E.C. 2. (1358)

†Howorth, Thomas, A. (1.7.49), C/o Price Waterhouse & Co., 3, Frederick's Place, Old Jewry, London E.C. 2. (1520)

**Hussain (M. M.) & Co.**, (M. M. Hussain), 9, Hastings Street, Calcutta.

Hussain, Mirza Mohammad, B.A., A.S.A.A., A. (1.7.49), F. (16.8.49), **M. M. Hussain & Co.**, 9, Hastings Street, Calcutta. (676)

Irani, Boman Rashid, A. (1.7.49), C/o Shahbehram R., Irani Old Wadia Chawl, Block III, Chandanwadi, Girgaum Road, Bombay. (1527)

†Irani, **Zal Rustam**, A.C.A. (Eng. & Wales), A. (1.7.49), 19-A, Alipore Road, Delhi. (149)

†Italia, Dinshaji Cawasji, B.Com., A. (23.1.53), Devidas Building, 4th floor, Balaram Street, Grant Road, Bombay—7. (2374)

Italia, Hormasji Pirojsha, G.D.A., A. (1.7.49), F. (16.8.49), **Habib & Co.**, Patharia Palace, 75, Mohamed Ali Road, Bombay—3. (322)

Iyengar, Arakere Varadiyengar Sessa, B.Com., A. (26.5.50), 20, IV Main Road, Chamarajpet, Bangalore—2. (1742)

†Iyengar, R.A.D., G.D.A., A. (1-7-49), 29, Second Street, Shenoy Nagar, Tellakulam Post, Madurai. (1204)

Iyer, A. Krishna, B.A., G.D.A., A. (18-7-52), No. 83, Ammankoil Road, Mullakkal, Alleppey. (2233)

Iyer, K. Narayana, A. (1.7.49), 51, Paripurna Vinayagar Koil Street, Mylapore, Madras. (1564)

†Iyer, Narayanaswamy Ramaswamy, G.D.A., A. (16.5.50), Deputy Chief Accountant, Calcutta Port Commissioner's Office, 15, Strand Road, Calcutta. (1721)

†Iyer, Natesan Sitaraman, B.Com., A. (2.6.50), Shanti Bhuvan, Chapel Lane, Santacruz, Bombay—23. (1757)

Iyer, P. V. Seshadri, A. (27.11.51), Machingal Lane, Trichur. (2115)

**Iyer (R. S. V.) & Co.**, (R. S. V. Iyer), 23-24, Noor Building, Opposite Western Railway Station, Dadar, Bombay—28.

Iyer, R. S. Venkateswara, A. (13.1.51), **R. S. V. Iyer & Co.**, 23-24, Noor Building, Opposite Western Railway Station, Dadar, Bombay—28. (1936)

Iyer, T. R. Kalyanarama, B.A., G.D.A., A. (1-7-49), **Aiyar & Co.**, Sekkalai, Karaikudi, (Ramnad Dist.). (544)

Iyer, T. S. Ananthakrishna, A. (31-12-52), Patraikal Trichur, Travancore-Cochin State. (2346)

Jacob, E. C., A. (24.3.51), **Jacob & Mathew**, K. K. Road, Kottayam, (Travancore). (1975)

**Jacob (K. U.) & Co.**, (K. U. Jacob), Bazaar Road, Mattancherry, Cochin.

Jacob, Edavumvelil Varkkey, B.Com., A. (17-2-53), Accountant, Bangalore Tract & Book Society, 16, St. Marks Road, Bangalore—1. (2419)

Jacob, K. U., B.Sc., A. (1.7.49), **K. U. Jacob & Co.**, Bazar Road, Mattancherry, Cochin. (1327)

**Jacob & Mathew**, (E. C. Jacob and P. C. Mathew), K. K. Road, Kottayam (T. C. State), also at Alleppey.

Jacobs, Wil Isaac, B.A., A. (1.7.49), "Mintry Manzil", 2nd Floor, Sitaldevi Temple Road, Mahim, Bombay. (800)

†Jadhav, Rajaram Sitaram, A. (26.12.52), Income-tax Officer, Companies Circle III (4), Central Govt. Building, Queen's Road, Bombay. (2344)

†Jagadisan, T. R. B.Sc., A. (1.7.49), C/o Balmer Lawrie & Co., Ltd., 21, Netaji Subhas Road, Calcutta. (1207)

Jagadisan, U. P., G.D.A., A. (1.7.49), F. (16.8.49), **Nataraja Iyer & Co.**, Abid Road, Post Box No. 157, Hyderabad (Deccan). (543)

Jagannadhamchetty, Voora, G.D.A., A. (1.7.49), F. (12.3.50), 104, Varadamuthiappan Street, Madras. (331)

**Jagannatham & Co.**, (C. V. Jagannath), 77, Thomas Street, Coimbatore.

Jagannath, Curpoor Varadachari, G.D.A., A. (27.1.51), **Jagannatham & Co.**, 77, Thomas Street, Coimbatore. (1944)

Jagannathan, Melappalayam Sudarasanam, G.D.A., A. (1.7.49), F. (16.8.49), **M. S. Krishnaswami & Jagannathan**, "Sudarsanam", Ratnasabapathipuram P.O., Coimbatore. (180)

†Jagannathan, R., M.A., A. (1.7.49), C/o Brooke Bond India Ltd., P. B. No. 187, Calcutta—1, (1090)

Jagdish Jha, B.Com., A. (23.3.50), Asstt. Accounts Officer, Damodar Valley Corporation, P.O. Durgapur, Dist. Burdwan. (1677)

**Jagdish Prasad & Co.**, (Jagdish Prasad, J. C. Khanna & Narain Prasad), Chandni Chowk, Delhi, also at Ghaziabad.

Jagdish Prasad, B.A., B.Com., G.D.A., A. (1.7.49), F. (16.8.49), **Jagdish Prasad & Co.**, Chandni Chowk, Delhi. (140)

**Jagdish V. Desai & Co.**, (J. V. Desai), Opp. Doshiwadda Street, Kalupur Road, Ahmedabad.

**Jagtap (R.A.) & Co.**, (R. A. Jagtap), 67, Apollo Street, Fort, Bombay.

Jagtap, Ruo Saheb Amritrao, B.A., B.Com., A. (1.7.49), **R. A. Jagtap & Co.**, 67, Apollo Street, Fort, Bombay. (1419)

**Jain & Co.**, (G. C. Jain), Opp. Praja Sewak Press, Inside Sojatigate, Jodhpur.

**Jain & Co.**, (K. K. Jain), 46, Strand Road, Calcutta—7.

Jain, Amritlal H., B.Com., A. (16.2.53), **Amritlal H. Jain & Co.**, Manak Mansion Chotta Sarafa, Ujjain. (2154)

**Jain (A. K.) & Co.**, (A. K. Jain), Prempuri, Railway Road, Meerut City.

Jain Anant Kumar, B.Com., LL.B., A. (7.6.50), **A. K. Jain & Co.**, Prempuri, Railway Road, Meerut City. (1761)

**Jain Choudhary & Co.**, (T. D. Jain), Khanna Building, Subhashnagar, Bareilly Jn.

Jain, Ghewar Chand, B.Com., A. (9-1-53), **Jain & Co.**, Opp. Praja Sewak Press, Inside Sojatigate, Jodhpur. (2352)

Jain, Jia Lal, B.A., A. (6.1.50), **Sodhbans & Co.**, "Dilbar Buildings", Original Road, Paharganj, New Delhi. (1650)

†Jain, Jitendra Kumar, B.Com., A. (1.7.49), with **Khanna & Annadhanam**, 4, Kashmere Gate, Delhi. (1221)

Jain, Kamal Kumar, B.Com., LL.B., A. (15.5.52), **Jain & Co.**, 46, Strand Road, Calcutta—7. (2211)

Jain, Magan Lall, B.Com., A. (15.5.52), with **Bhargava & Co.**, Hazratganj, Lucknow. (2206)

Jain, Megh Kumar, B.A. (Com.) (Hons.), A. (9.1.53), with V. Sahai & Co., 36/G, Connaught Circus, New Delhi. (2353)

Jain, Munni Lal, M.Com., LL.B., A. (1.9.50), with Singhi & Co., Khetan Bhawan, Mirza Ismail Road, Jaipur. (1856)

Jain (N. C.) & Co., (N. C. Jain), 1789, Dariba Kalan, Delhi.

Jain, Nem Chand, B.Com., G.D.A., A. (1.7.49), F. (16.8.49), N. C. Jain & Co., 1789, Dariba Kalan, Delhi. (563)

Jain (R. C.) & Co., (R. C. Jain), 1144, Raviwar Peth, Poona—2.

Jain, Ramachandra Chandrarao, B.A., (Hons.), A. (1-7-49), R. C. Jain & Co., 1144, Raviwar Peth, Poona—2. (1224)

Jain Satyavadi (K. C.) & Co., (K. C. Jain Satyavadi), 1682, Nai Sarak, Egerton Road, Delhi, also at Calcutta.

Jain Satyavadi, Kapoor Chand, B.A., G.D.A., A. (1.7.49), F. (16.8.49), K. C. Jain Satyavadi & Co., 1682, Egerton Road (Nai Sarak), Delhi. (663)

Jain, Thakur Das, G.D.A., A. (1.7.49), F. (16.8.49), Jain Choudhary & Co., Khanna Building, Subhashnagar, Bareilly Jn. (319)

Jaiswal (G. P.) & Co., (G. P. Jaiswal), 90, Johnstoneganj, Allahabad.

Jaiswal, Gaya Prasad, G.D.A., A. (1.7.49), F. (16.8.49), G. P. Jaiswal & Co., 90, Johnstoneganj, Allahabad. (278)

Jaju & Co., (B. L. Jaju), No. 1, Netaji Subhas Road, (1st Floor), Calcutta—1.

Jaju, Bajrangal, B.A., LL.B., A. (21.9.49), Jaju & Co., No. 1, Netaji Subhas Road, (1st Floor), Calcutta. (1596)

†Jalundhwala, Ramanlal Chhotalal, B.Com., F.S.A.A., A. (1.7.49), Dy. Manager The Scindia Steam Navigation Co., Ltd., Scindia House, Dougall Road, Ballard Estate, Bombay. (489)

Jambunathan, A. N. G.D.A., A. (1.7.49), F. (16.8.49), 26, Daivasigamani Mudaliar Road, Lakshmi Puram, Royapettah, Madras—14. (482)

Jan, Rahim Ahmed, A. (1.7.49), C/o Chopra Tandon & Co., "F" Block, Connaught Place, Radial Road No. 7, New Delhi. (1135)

Jantrania, Bhagwandas Manilal, B.Com., A. (7.9.50), Nanubhai Desai & Co., Sir Vithaldas Chambers, 16, Apollo Street, Fort, Bombay—1. (1864)

Jasavala, Dosabhoy Jamshedji, G.D.A., A. (1.7.49), F. (16.8.49), Deshpande & Jasavala, Petit Building, 359, Hornby Road, Fort, Bombay—1. (546)

Jashbhai S. Shah & Co., (Jashbhai S. Shah), Shahpur, Mangal Parekh's Khancha, Lallubhai's Pole, Ahmedabad.

Jassoobhoy, Hormasji Dinshaw, A. (1.7.49), F. (16.8.49), Chandabhoy & Jassoobhoy, Advani Chambers, Sir Phirozeshah Mehta Road, Fort, Bombay. (74)

†Jasubhoy, Rusi Hirjibhoy, B.Com., A. (9.7.52), with S. B. Billimeria & Co., 113, Mahtma Gandhi Road, Bombay—1. (2232)

†Jasuja, Jai Chand, B.Com., A. (18.11.52), 8A/4, W.E.A., Karol Bagh, Delhi—5. (2325)

Jatar (S. P.) & Co., (S. P. Jatar), American Pharmacy Building, Tularam Square, Jabalpur.

Jatar, Shrikrishna Prabhakar, B. Com., A. (2.6.51), S. P. Jatar & Co., American Pharmacy Building, Tularam Square, Jabalpur. (2008)

†Javeri, Nani Tehmul, A. (16.2.52), C/o Shri P. M. Karanjia, "Oval View", Churchgate Reclamation, Bombay—1. (2157)

†Javeri, Narendra M., B.Com., A.S.A.A., A. (1.7.49), Secretary, Burroughs Wellcome & Co. (India) Ltd., Cook's Building, Hornby Road, Bombay—1. (1434)

Jawalkar, Dhondo Govind, M.A., A.S.A.A., A. (1.7.49), F. (16.8.49), 195/13, Budhwar Peth, Ring Road, Sholapur. (722)

Jayantilal Thakkar & Co., (Jayantilal K. Thakkar), 111, Mahatma Gandhi Road, Opp. Rajabai Tower, Fort, Bombay—1.

†Jayaraman, Aringundram Poonuswamy, B.A., A. (1.7.49), Sub-Collector, Penukonda, Anantapur Dist. (1515)

†Jayaraman, C., B.A., A. (21.1.50), C/o Best & Co. Ltd., Post Box No. 41, Secunderabad (Dn.). (1647)

Jayaraman (P.) & Co., (P. Jayaraman), 31/228, Govindappa Naicken Street, Madras—1.

Jayaraman, Ponnuswamy, B.Com., A. (22.7.50), P. Jayaraman & Co., 31/228, Govindappa Naicken Street, Madras—1. (1806)

Jayaraman, Ram Chandra, B.Com., A. (1.7.49), F. (13.6.51), **Charl & Co.**, "Balachandra", 3, Arantangi Road, Pudukottah. (649)

**Jha (K.) & Co.**, (K. Jha), 1, Motilal Mishra Lane, Bhikhanpur, P.O. Bhagalpur. (2049)

Jha, Kameshwar, M.A., B.Com., A. (14-8-51), **K. Jha & Co.**, 1, Motilal Mishra Lane, Bhikhanpur, P.O. Bhagalpur. (2049)

Jha, Laxman Bala, B.Com., G.D.A., A. (1.7.49), F. (16.8.49), 12, Lower Chitpur Road, 1st Floor, Teritti Bazar, Calcutta—1. (212)

†Jhala, Satyendrai Dolatrai, B.Com., A. (11.11.49), Income-tax Officer, Surendranagar, (Saurashtra). (1613)

Jhamb, Chhabil Dass, A. (17.5.50), 38, Ambulkar Sadan, Gokhale Road South, Dadar, Bombay—28. (1725)

Jhavar, Harinarayan Murlidhar, M.A., B.Com., LL.B., A. (31.10.51), **H. N. Jhavar & Co.**, 1, Subhas Chowk, Indore City. (2097)

**Jhavar (H. N.) & Co.**, (P. S. Surana & H. N. Jhavar), 1, Subhas Chowk, Indore City.

**Jivraj & Co.**, (J. L. Somaiya), 317, Kalbadevi Road, Opp. Swadeshi Market, Bombay—2.

Jodhani, Amritlal Maganlal, B.Com., A. (24.1.53), Seven Brothers' Mansion, Zaveriwad, Ahmedabad. (2380)

†Jog, Bhaskar Damodar, B.A., G.D.A., A. (1.7.49), F. (16.8.49), Additional Income-tax Officer, Section III (Central), Bombay, 746, "Shri Nivas", Parsi Colony, Dadar, Bombay. (160)

**Joglekar (G. K.) & Co.**, (G. K. Joglekar), 917, A. Sadashiv Peth, Laxmi Road, Poona—2.

Joglekar, Govind Krishna, G.D.A., A. (1.7.49), F. (16.6.52), **G. K. Joglekar & Co.**, 917, A. Sadashiv Peth, Laxmi Road, Poona—2. (898)

†Joglekar, Purushottam Raghunath, B.Com., A. (1.7.49), Girdhar Bhuvan, 417, Lamington Road, Girgaon, Bombay—4. (1377)

**John (E.) & Co.**, (K. John, Major K. Viswasaratnam & K. J. Victor David), 9, Philip's Street, Madras, also at Madurai & Bangalore.

John, Kola, G.D.A., A. (1.7.49), F. (16.8.49), 2, Sullivan's Garden, Mylapore, Madras—4. (108)

John, Kola Henry, A. (23.3.50), High Road, Chittoor, (M.S.M.) (1681)

**Jokhakar (B. D.) & Co.**, (B. D. Jokhakar), 14, Hamam Street, Fort, Bombay.

Jokhakar, Bhalchandra Dalpatram, B.Com., G.D.A., A. (1.7.49), F. (16.8.49), **B. D. Jokhakar & Co.**, 14, Hamam Street, Fort, Bombay. (390)

**Jorapur (K. B.) & Co.**, (K. B. Jorapur), 4th Floor, Commissariat Building, Hornby Road, Fort, Bombay.

Jorapur, Krishna Bhimarao, B.Sc., LL.B., A. (1.7.49), F. (23.5.52), **K. B. Jorapur & Co.**, 4th Floor, Commissariat Building, Hornby Road, Fort, Bombay. (967)

Joscelyne, Alan Keith, A. (1.7.49), F. (13.10.52), **Lovelock & Lewes**, 4, Lyons Range, Calcutta. (1094)

†Joseph, Thomas, B.A., A. (1.7.49), Indian Assistant, C/o Peirce Leslie & Co. Ltd., Calicut. (963)

Joseph, T. V., B.Com., A. (1.7.49), Statistical Officer & Chief Accountant, The Indian Rubber Board, P.O. Kottayam, Travancore-Cochin. (1293)

Joshi, Bhaskar Balvant, A. (10.4.51), Kole Wadi, Front Chawl, Top Floor, Fanaswadi, Bombay—2. (1981)

**Joshi (D. D.) & Co.**, (D. D. Joshi), Thacoomal House, 2nd Floor, Corner of Cawasji Patel Street and Banaji Street, Fort, Bombay—1, and also at Sholapur.

Joshi, Dattatraya Damodar, G.D.A., A. (1.7.49), F. (16.8.49), 19, Laxminarayan Baug, Bal Govinddas Road, Mahim, Bombay—16. (651)

Joshi, Dinkar Ganesh, B.A., A. (1.7.49), F. (23.7.51), **Kulkarni & Khanolkar**, Bell & Cos' Building, Sir Phirozeshah Mehta Road, Fort, Bombay. (745)

Joshi, Ganesh Narayan, B.Com., A. (23.1.53), Ramchandra Mansion, 1st Floor, 487, Sandhurst Road, Bombay—4. (2373)

**Joshi (K. R.) & Co.**, (K. R. Joshi), Opposite Station, Ghatkopar (G.I.P.), (Bombay).

Joshi, Karsondas Ratanshi, G.D.A., A. (1.7.49), F. (16.8.49), **K. R. Joshi & Co.**, Opposite Station, Ghatkopar (G.I.P.), (Bombay). (622)

**Joshi (L. M.) & Co.**, (L. M. Joshi), Readymoney Mansion, Churchgate Street, Fort, Bombay.

Joshi, Laxmikant Manohar, A. (1.7.49), **L. M. Joshi & Co.**, Readymoney Mansion Churchgate Street, Fort, Bombay. (1267)

†Joshi, Madhav Bhikaji, B.Com., A. (2.7.51), Accountant, The B. M. S. S. Ltd., Shreepur, Dist. Sholapur. (2034)

Joshi, Mahendrakumar Lalshanker, A. (1.7.49), F. (16.8.49), Post Bag No. 2717, Bombay. (669)

Joshi, Maheshchandra Narahari, B.Com., A. (7.10.52), **R. D. Joshi & Co.**, 5, Yeshwant Road, Indore City. (2302)

Joshi, Mukund Prabhuram, B.Com., A. (25.3.53), 20, Chandra Bhuvan, Nawroji Lane, Ghatkopar, Greater Bombay. (2446)

**Joshi (R. D.) & Co.**, (R. D. Joshi, & M. N. Joshi), 5, Yeshwant Road, Indore.

Joshi, Rajaram Durgashankar, B.A., A. (1.7.49), F. (16.8.49), **R. D. Joshi & Co.**, 5, Yeshwant Road, Indore. (716)

Joshi, Ramchandra Trimbak, A. (22.5.50), 991, Barve Building, Main Road, Nasik. (1739)

†Joshi, Vasantrai Bhavanishankar, G.D.A., A. (1.7.49), 17, Makadara Road, P.O. Box 797, Mombasa, (Kenya). (217)

**Joy Krishna Sen & Co.**, (S. N. Gupta), 4A, Nayan Sur Lane, Calcutta—5.

Just, Arnold Hartman, A. (1.7.49), F. (16.8.49), **Price, Waterhouse, Peat & Co.**, B-4, Clive Buildings, 8, Netaji Subhas Road, Calcutta. (529)

**Kabraji (D. H.) & Co.**, (D. H. Kabraji) Central Bank Building, Mahatma Gandhi Road, Fort, Bombay.

Kabraji, Dosabhoy Hiraji, B.A., G.D.A., F.S.A.A., A. (1.7.49), F. (13.10.49), **D. H. Kabraji & Co.**, Central Bank Building, Mahatma Gandhi Road, Fort, Bombay. (219)

Kaher, Amir Chand, A. (6.7.50), 1, Majitha Road, Amritsar. (1783)

**Kailash & Co.**, (K. L. Agarwal), Kinari Bazar, Agra.

Kaimal, Kalathilparambil Ramson, B.A., A.S.A.A., A. (24-5-50), **Varma & Varma**, 8/24, Rice Bazar, Trichur. (1741)

**Kalani & Co.**, (P. S. Kalani), Opp. Raipur House, Cloth Market, Jodhpur.

Kalani, Pukhraj Shankerlal, B.Com., A. (3.9.52), **Kalani & Co.**, Opp. Raipur House, Cloth Market, Jodhpur. (2264)

†Kale, Vaman Morchshwar, B.Sc., A. (13.10.52), Income-tax Officer, Market Ward, Central Govt. Bldg., Queen's Road, Bombay. (2312)

**Kale (V. G.) & Co.**, (V. G. Kale), Koupineshwar Mandir, Station Road, Thana (Bombay).

Kale, Vithal Ganesh, A. (3.6.50), **V. G. Kale & Co.**, Koupineshwar Mandir, Station Road, Thana. (Bombay). (1760)

Kallswaran, S. G.D.A., A. (1.7.49), F. (16.8.49), 153, 5th Cross, Gandhi Nagar, Bangalore City. (350)

Kalra, Bhupendra Pal Singh, B.Com., A. (6.2.51), **B. S. Kalra & Co.**, 26/62, Birhana Road, Kanpur. (1948)

**Kalra (B. S.) & Co.**, (B. S. Kalra), 26/62, Birhana Road, Kanpur.

†Kalyana Krishnan, C. R., B.Sc., A. (1.10.52), South Village, Chittur, Cochin. (2284)

Kalyanasundaram Aiyar, Vaidyanatha, G.D.A., A. (1.7.49), F. (27.6.50), "Raja Buildings," Chairman S. K. Chenniappa Gounder Street, Erode. (977)

Kalyanasundaram, P., G.D.A., A. (1.7.49), F. (16.8.49), **Narayana Aiyar & Co.**, 4, Bhagavantam Gupta Street, Thyagarayangar, Madras. (668)

**Kalyani (J. H.) & Co.**, (J. H. Kalyani), Navsari Building, Hornby Road Fort, Bombay—1.

Kalyani, Jamnadas Hakmichand, G.D.A., A. (1.7.49), F. (16.8.49), **J. H. Kalyani & Co.**, Navsari Building, Hornby Road, Fort, Bombay—1. (733)

†Kalyanivala, Navroji Rustamji, B.Com., G.D.A., A.S.A.A., A. (1.7.49), Chairman, Board of Administration, Canteen Stores Department (India) Amar Buildings, Sir Phirozeshah Mehta Road, Fort, Bombay. (640)

**Kalyantwalla & Mistry**, (M. P. Mistry, B. N. Pardiwalla & D. S. Shroff), 32, Apollo Street, Fort, Bombay.

†Kamath, Cholpadi Ekanath, A. (1.7.49), 18/477, Dilip Villa, Matunga, Bombay—19. (1534)

†Kamath, Krishna K., A. (1.7.49), 1-4, "Dharmakuti", Tardeo Road, Bombay—7. (797)

Rameswara Rao, Dronamraju, B.A., G.D.A., A. (1.7.49), F. (13.10.49), Gopalswamy Temple Street, Rajamahendri. (103)

†Kameshwara Rao, Pindiprolu, A. (12.6.51), Income-tax Officer, City Circle III, Madras—10. (2013)

Kandaswamy, A., B.Com., A. (1.7.49), 25, Sanlan Tank Street, Tiruchirappalli. (1203)

**Kanekar (M. V.) & Co.**, (M. V. Kanekar), Crescent Chambers, 3rd Floor, Tamarind Lane, Fort, Bombay—1.

Kanekar Madhukar Vaman, B.Com., A. (10.1.51), **M. V. Kanekar & Co.**, Crescent Chambers, 3rd Floor, Tamarind Lane, Fort, Bombay—1. (1933)

†Kanga, Dara Nusserwanji, B.A., G.D.A., A. (1.7.49), 50, Hughes Road, Bombay. (753)

†Kanga, Doli Sorabji, G.D.A., A. (26.5.50), C/o Central Bank of India Ltd., Mahatma Gandhi Road, Fort, Bombay. (1747)

Kanga, Jamshed Rustamji, G.D.A., A. (1.7.49), F. (8.1.51), **Dastur Kanga & Co.**, 5, Hamam Street, Fort, Bombay. (248)

Kannappan, Kandaswami, B.A., A. (1.7.49), F. (12.3.50), **Fraser & Ross**, Barrow House, 12, Mclean Street, P.O. Box No. 1352, Madras—1. (775)

**Kantilal Desai & Co.**, (K. S. Desai), 40, Picket Road, Kalbadevi, Bombay—2.

**Kapadia Damania & Co.**, (F. P. Kapadia & H. M. Damania), Agakhan Building, Dalal Street, Fort, Bombay.

Kapadia, Framroze Pestonji, G.D.A., A. (1.7.49), F. (16.8.49), **Kapadia Damania & Co.**, Aga Khan Building, Dalal Street, Fort, Bombay. (352)

**Kapadia (G. M.) & Co.**, (G. M. Kapadia & N. H. Modi), 36B, Tamarind House, Tamarind Lane, Fort, Bombay.

**Kapadia (G. P.) & Co.**, (G. P. Kapadia, S. K. Bharucha, K. M. Kapadia & R. M. Mehta), Hamam House, Hamam Street, Fort, Bombay—1.

Kapadia, Gopaldas Padamsey, B.Com., A. (1.7.49), F. (16.8.49), **G. P. Kapadia & Co.**, Hamam House, Hamam Street, Fort, Bombay—1. (1)

Kapadia, Gordhandas Morarji, G.D.A., A. (1.7.49), F. (16.8.49), **G. M. Kapadia & Co.**, 36B, Tamarind House, Tamarind Lane, Fort, Bombay. (576)

†Kapadia, Harilal Jamlatram, A. (30.6.52), Room No. 6, Shri Datt Nivas, Dixit Road, Vile Parle (East), Bombay—24. (2225)

**Kapadia (H. S.) & Co.**, (H. S. Kapadia), 22-D, Parsee Bazar Street, Fort, Bombay.

Kapadia, Homi Shavaksha, A. (15.5.50), **H. S. Kapadia & Co.**, 22-D, Parsi Bazar Street, Fort, Bombay. (1711)

Kapadia, Jal Faridun, B.A., B.Com. A. (4.10.52), 47, Medows Street, Bombay—1. (2298)

Kapadia, Karsandas Mulji, B.Com., A. (1.7.49), F. (16.8.49), **G. P. Kapadia & Co.**, Hamam House, Hamam Street, Fort, Bombay. (911)

**Kapadia (L. K.) & Co.**, (L. K. Kapadia), 23, Noble Chambers, Parsi Bazar Street, Fort, Bombay—1.

Kapadia, Laxmidas Khimji, B.Com., A. (1.7.49), F. (22.4.52), **L. K. Kapadia & Co.**, 23, Noble Chambers, Parsi Bazar Street, Fort, Bombay—1. (1120)

Kapadia, Manek Nasarawanji, G.D.A., A. (1.7.49), Harganga Mahal, B. Block, 2nd Floor, Khodadad Circle, Dadar, Bombay. (899)

†Kapadia, Nariman Dadabhai, B.Com., A. (16.11.50), P.O. Box 1556, Dar-Es-Salaom, (Tanganika). (1900)

Kapadia, Pesi Jamshedji, B.Com., A.S.A.A., A. (15.3.51), Ali Building, Wadia Street, Tardeo, Bombay. (1973)

Kapadia, Promode Lalbhai, B.Com., A. (1.7.49), F. (9.5.52), Lentin Chambers, Dalal Street, Fort, Bombay. (863)

**Kapadia (R. T.) & Co.**, (R. T. Kapadia), 105, Apollo Street, Fort, Bombay.

Kapadia, Ramniklal Thakorlal, B.Com., A. (1.7.49), **R. T. Kapadia & Co.**, 105, Apollo Street, Fort, Bombay. (1459)

†Kapadia, Rustomji Pestonji, M.A., LL.B., A. (16.5.50), Inspecting Assistant Commissioner of Income-tax, Income-tax Office, 3, Govt. Place West, Calcutta. (1718)

†Kapadia, Shantilal Maneklal, B.Com., G.D.A., A. (1.7.49), C/o Mrs. Kamala Shantilal Kapadia, C/o M/s. Dalal & Shau, 49, Apollo Street, Fort, Bombay. (823)

Kapoor, Bhim Sen, A. (1.7.49), F. (26.1.50), K. B. Sen & Co., 'H' Block, Tropical Insurance Buildings, Connaught Circus, New Delhi. (452)

**Kapoor (D. P.) & Co.**, (D. P. Kapoor), N. Block, opposite Scindia House, Connaught Circus, New Delhi.

Kapoor, Durga Pershad, B.Com., A. (1.7.49), F. (18.2.53), **D. P. Kapoor & Co.**, N. Block, Opp. Scindia House, Connaught Circus, New Delhi. (1197)

**Kapoor (J. M.) & Co.**, (J. M. Kapoor), 475, Katra Neel, Chandni Chowk, Delhi.

Kapoor, Jagmohan, B.A. (Com.), A. (22.3.50), **J. M. Kapoor & Co.**, 475, Katra Neel, Chandni Chowk, Delhi. (1676)

**Kapoor (S. K.) & Co.**, (S. K. Kapoor), National Insurance Building, The Mall, Kanpur.

Kapoor, Siri Krishan, M.A., A. (1.7.49), **S. K. Kapoor & Co.**, National Insurance Building, The Mall, Kanpur. (1379)

**Kapur (A. N.) & Co.**, (A. N. Kapur), 32-H, Connaught Circus, New Delhi.

Kapur, Amar Nath, B.Com., LL.B., G.D.A., A. (1.7.49), F. (19.1.50), **A. N. Kapur & Co.**, 32-H, Connaught Circus, New Delhi. (431)

Kapur, Arjan Das, A. (1.7.49), F. (12.1.50), **Dass & Co.**, Civil Lines, Jullundur City. (597)

†Kapur, Dharam, Dev, A. (1.7.49), 2, Keeling Road, New Delhi. (869)

†Kapur, Jagat Mohan, B.Com., A. (25.3.50), 69, The Mall, Simla. (1689)

**Kapur (J. K.) & Co.**, (J. K. Kapur), Kashmere Gate, Delhi—6.

Kapur, Jugal Kishore, B.A., A. (17.1.53), **J. K. Kapur & Co.**, Kashmere Gate, Delhi. (2361)

**Kapur (N. D.) & Co.**, (N. D. Kapur), B-Block, Connaught Place, New Delhi.

Kapur, Narain Das, G.D.A., A. (1.7.49), F. (16.8.49), **N. D. Kapur & Co.**, B-Block, Connaught Place, New Delhi. (205)

†Kapur, Rajinder Nath, B.Com., A.C.W.A. (Lond.), A. (14.4.50), C/o Burmah Shell Oil Storage & Distributing Co. of India Ltd., Hong Kong House, Dalhousie Square, Calcutta—1. (1696)

Kapur, Siri Chand, B.A., A. (1.7.49), F. (11.9.50), **Soni Chatrath & Co.**, 8, Regal Buildings, Connaught Place, New Delhi. (904)

**Kapur (S. P.) & Co.**, (S. P. Kapur), 2, Kohinoor Building, Katra Baryan, Fatehpuri, Delhi.

Kapur, Suraj Prakash, B.A. (Com.), LL.B., A. (27.4.50), **S. P. Kapur & Co.**, 2, Kohinoor Building, Katra Baryan, Fatehpuri, Delhi. (1706)

†Kar, Purnendu Mohan, M.Sc., A. (1.7.49), C/o A. H. Wheeler & Co., 15, Elgin Road, Allahabad. (818)

**Kar Sen & Co.**, (S. K. Kar & S. K. Sen), 9, Hastings Street, Calcutta.

Kar, Subodh Krishna, B.Sc., F.S.A.A., A. (1.7.49), F. (16.8.49), **Kar Sen & Co.**, 9, Hastings Street, Calcutta. (151)

Kar, Tarun Kumar, B.Com., A. (1.7.49), 1-B, Old Post Office Street, (3rd Floor), Room No. 22, Calcutta. (1542)

Karant, Rama Krishna, G.D.A., A. (1.7.49), F. (16.8.49), 62, Bombay Mutual Building, Hornby Road, Fort, Bombay. (244)

**Karbelkar (M. S.) & Co.**, (M. S. Karbelkar), Deokaran Mansion, 45-47, Princess Street, Bombay—2.

Karbelkar, Manohar Sadasheo, B.Com., A. (16.12.49), **M. S. Karbelkar & Co.**, 3rd Floor, Deokaran Mansion, 45-47, Princess Street, Bombay—2. (1633)

†Karia, Chandulal Ramji, A. (1.7.49), Amroli House, 3rd Floor, Vithalbai Patel Road, Bombay—4. (1532)

†Karikar, C. S. R., B.A., G.D.A., A. (1.7.49), F. (16.8.49), "Sri Vilas", Lalithanagar, Santhome, Mylapore, Madras. (472)

†Karkaria, Pestonji Jehangir, B.Sc., A. (1.7.49), **Cama Villa**, Old Tata Blocks, Turner Road, Bandra, Bombay. (696)

**Karmarkar & Co.**, (V. B. Karmarkar), 134, Meadows Street, 2nd Floor, Fort, Bombay.

Karmarkar, N. D., G.D.A., A. (1.7.49), **Phadnis Karmarkar & Co.**, 252/2, Sadashiv Peth, Poona—2. (170)

Karmarkar, Vinayak Bhaskar, G.D.A., A. (1.7.49), **Karmarkar & Co.**, 134, Meadows Street, 2nd Floor, Fort, Bombay. (1213)

†Karnik, Shantaram Trimbak, B.A., A. (4.1.52), Manager, Industrial Finance Corpn. of India, U.S. Hospital Building, Keeling Road, New Delhi. (2123)

**Karra & Co.**, (Karra Dakshinamurthy), Narayan Castle, 10-B, Edward Elliot Road, Mylapore, Madras—4.

†Kasbekar, Bhawanishankar Shantaram, B.Com., LL.B., A. (30.1.52), C/o Income-tax Appellate Tribunal, Industrial Assurance Building, Churchgate Bombay—7. (2127)

**Kasbekar (S. M.) & Co.**, (S. M. Kasbekar), Dalumodi Bazar, Ratlam.

Kasbekar, Sitaram Mahableshwar, A. (1.7.49), F. (11.9.50), **S. M. Kasbekar & Co.**, Dalumodi Bazar, Ratlam. (770)

†Kasiviswanadham, Nalam, B.Com., A. (2.3.53), Nalam's Lane, Kakinada. (2430)

†Kateli, Erach Phirojsha, G.D.A., A. (1.7.49), C/o The Cement Marketing Co. of India Ltd., No. 1, Queens Road, Fort, Bombay. (862)

Katrak Rustom Navroji, A. (1.7.49), F. (5.10.51), with **Sorab S. Engineer & Co.**, 381, Hornby Road, Bombay. (838)

†Kelkar, Damodar Krishna, A. (18.6.51), Income-tax Officer, Satara North, Satara. (2022)

**Kelkar (R. H.) & Co.**, (R. H. Kelkar), 28, Western India House, 3rd Floor, Sir Phirozeshah Mehta Road, Fort, Bombay.

Kelkar, Ramchandra Haribhau, B.Com., A. (6.2.52), **R. H. Kelkar & Co.**, 28, Western India House, 3rd Floor, Sir Phirozeshah Mehta Road, Fort, Bombay. (2132)

†Kellett, Frank Maynard, A. (1.7.49), C/o Price Waterhouse & Co., 31, Mosley Street, New Castle-upon-Tyne. (England). (1523)

†Kennedy, John Fleming, A. (1.7.49), C/o Burmah-Shell Oil Storage and Distributing Co. of India Ltd., Burmah Shell House, Ballard Estate, Bombay. (1449)

†Kesav, Bindiganauley, B.Sc., A. (24.8.49), Assistant Accounts Officer, Damodar Valley Corporation, "Damodar", Hazaribagh Town. (1578)

Kesavan, A. A. (14.8.51), 28, Marthandapuram, Pudukottai. (2051)

**Kesvan (S.V.) B.A.**, A. (1.7.49), **Kesavan & Viswanathan**, 243/645, Car View, Salem. (1439)

**Kesavan & Viswanathan**, (S. V. Kesavan & V. Viswanathan), 243/645, Car View Salem.

†Kesaviengar, Komandur, B.Com., G.D.A., A. (1.7.49), 14, Oliver Road, Mylapore, Madras—4. (1334)

**Ketharaju Subba Rao & Co.**, (K. Subba Rao), 2nd Line, Brodipet, Guntur.

**Ketkar & Co.**, (C. L. Ketkar), Harganga Mahal, Dadar, Bombay.

Ketkar, Chintaman Laxman, G.D.A., A. (1.7.49), F. (16.8.49), **Ketkar & Co.**, Harganga Mahal, Tram Junction, Dadar, Bombay. (628)

Kewalramaney, Assandas Gurdassing, G.D.A., A. (1.7.49), F. (16.8.49), 6, Sunder House, Keluskar Road North, Bombay—28. (484)

Khadilkar, Purushottam Damodar, B.Sc., A. (3.6.50), 196/8, Sada-Shiv Peth, Dadhe's Bungalow, Poona—2. (1758)

†Khan, Ahmedkhan Badekhan, A. (1.7.49), C/o **Ahmed B. Khan & Co.**, 67, Dada Manzil Mohammadali Road, Bombay. (677)

Khandalavala, Homi Kaikushru, A. (1.7.49), "Eddie House", Pedder Road, Bombay—26. (783)

**Khandelwal (H. P.) & Co.**, (H. P. Khandelwal), Temple Chambers, 6, Old Post Office Street, Calcutta.

Khandelwal, Hari Prasad, B.Com. (Lond.), A.C.A. (Eng. & Wales), A. (1.7.49), F. (16.8.49), **H. P. Khandelwal & Co.**, Temple Chambers, 6, Old Post Office Street, Calcutta. (395)



**Khandwala (V. M.) & Co.**, (V. M. Khandwala), Kaka Building, 1st Floor, Opposite Edward Theatre, 505, Kalbadevi Road, Bombay—2.

**Khandwala, Vinoo Mangaldas, B.Com., A. (3.7.51), V. M. Khandwala & Co.**, Kaka Building, 1st Floor, Opposite Edward Theatre, 505, Kalbadevi Road, Bombay—2. (2037)

**Khanna & Annadhanam**, (M. R. Khanna & K. Annadhanam), 4, Kashmere Gate, Delhi.

**Khanna (D. B.) & Co.**, (D. B. Khanna), C/2, Gupta Colony, Civil Lines, Delhi.

**Khanna, Diwan Bughamal, A. (1.7.49), F. (16.8.49), D. B. Khanna & Co.**, C/2, Gupta, Colony, Civil Lines, Delhi. (1317)

**Khanna, Jai Chandra, B.Com., A. (1.7.49), F. (16.8.49), Jagdish Prasad & Co.**, Chandni Chowk, Delhi. (737)

**Khanna (K. C.) & Co.**, (K. C. Khanna), 9665, Govind Mansion, Connaught Circus, New Delhi.

**Khanna, Kailash Chandra, B.Com., LL.B., A. (1.7.49), C/o The Imperial Tobacco Co. of India Ltd., 37, Chowringhee, Calcutta—16. (936)**

**Khanna, Kala Ram, A. (1.7.49), F. (16.8.49), Mehra Khanna & Co.**, Behind Imperial Bank, M. J. Building, Chandni Chowk, Delhi. (591)

**Khanna & Khosla**, (V. D. Khanna & S. N. Vasudev), 26, Faiz Bazar, Daryaganj, Delhi.

**Khanna, Krishna Chandra, A. (1.7.49), F. (16.8.49), K. C. Khanna & Co.**, 9665, Govind Mansion Connaught Circus, New Delhi. (723)

†**Khanna, Krishan Gopal, B.A., A. (1.7.49)**, Chief Accountant, Nahan Foundry, Nahan, Dist. Sirmur, (Himachal Pradesh). (553)

**Khanna, Mulkh Raj, B.Sc., (Hons.), G.D.A., A. (1.7.49), F. (3.5.50), Khanna & Annadhanam**, 4, Kashmere Gate, Delhi. (109)

†**Khanna, Padam Lall, B.Com. (Lond.), A. (1.7.49)**, C/o Tikonia Automobile Engineers, Haldwani. (557)

**Khanna (P. N.) & Co.**, (P. N. Khanna), 35, Regal Buildings, Connaught Place, New Delhi.

**Khanna, Prem Nath, B.A., A. (1.7.49), P. N. Khanna & Co.**, 35, Regal Buildings, Connaught Place, New Delhi. (1072)

**Khanna (R. K.) & Co.**, [R. K. Khanna & H. C. Garg (Partner for Jaipur only)] Jai Hind Building, Bhagirath Palace, Chandni Chowk, Delhi, also at Jaipur.

**Khanna, Raj Kumar, B.A. (Hons.), LL.B., A. (1.7.49), F. (21.11.52), R. K. Khanna & Co.**, Jai Hind Building, Bhagirath Palace, Chandni Chowk, Delhi. (1187)

**Khanna, Romesh Chandra, B.Com. (Lond.), A.C.A. (Engg. & Wales), A. (1-7-49) A. F. Ferguson & Co.**, Allahabad Bank Buildings, Apollo Street, Fort Bombay. (1499)

**Khanna, Vishan Datt, G.D.A., A. (1-7-49), F. (16-8-49), Khanna & Khosla**, 26, Faiz Bazar Road, Daryaganj, Delhi. (354)

**Khanolkar, Dadaji Ramchandra, G.D.A., A. (1-7-49), F. 16-8-49), Kulkarni & Khanolkar, Bell & Co., Building, Sir Phirozeshah Mehta Road, Fort, Bombay. (52)**

†**Kharas, Homi Dosabhai, B.Com., A.S.A.A., A. (1-7-49)**, Mazda Villa, Owen Dunn Road, New Gamdevi, Bombay. (756)

**Khare, Arvind Raghunath, B.Com., A. (11-10-52)**, Manor House; Sonapur Lane, Old Parbhadevi, Bombay—28. (2306)

**Khare & Co.**, (M. T. Khare), Dr. Ferreira Buildings, Girgaon, Bombay—4.

**Khare & Co.**, (V. T. Khare), Maharaja Mansion, Girgaon, Bombay.

**Khare, Ganesh Trimbok, G.D.A., A. (1-7-49), F. (30-5-50), Sharp & Tannan**, Bank of Baroda Building, Apollo Street, Bombay—1. (561)

**Khare, Maheshwar Trimbak, M.A., LL.B., A. (1-7-49), F. (16-8-49), Khare & Co.**, Dr. Ferreira Buildings, Girgaon, Bombay—4. (724)

**Khare, Vinavak Trimbak, G.D.A., A. (1-7-49), F. (16-8-49), Khare & Co.**, Maharaja Buildings, Girgaon, Bombay. (114)

**Khariwala, Nusserwani Dossabhoj, B.Com., G.D.A., A. (1-7-49)**, Shapoorji Pallonji & Co. Ltd., 70, Medows Street, Fort, Bombay. (702)

**Kharwandikar, Shankar Vishnu, B.Com., G.D.A., A. (1-7-49), F. (16-8-49)**, Havali Mansion, 3rd Floor, Opp. Old Custom House, Fort, Bombay—1. (648)

**Khastagir (K.) & Co.** (H. M. Majumdar & K. K. Khastagir), 8, Old Post Office Street, Calcutta.

**Khastagir, Kalyan Kumar, M.A. (Com.), A. (1-7-49), K. Khastagir & Co.,** 8, Old Post Office Street, Calcutta—1. (1441)

**Kheshwalla (K. B.) & Co.,** (K. B. Kheshwalla), 20, Allii Chambers, Meadows Street, Fort Bombay.

**Kheshwalla, Kalkhushroo, Bhikhaji, G.D.A., A. (1-7-49), F. (16-8-49), K. B. Kheshwalla & Co.,** 20, Allii Chambers, Meadows Street, Fort, Bombay. (254)

**Khetarpal (M. R.) & Co.,** (M. R. Khetarpal), 5, Naiwala, Karolbagh, New Delhi—5.

**Khetarpal, Mulk Raj, A. (21-3-50), M. R. Khetarpal & Co.,** 5, Naiwala, Karolbagh, New Delhi—5. (1671)

**Khimji Kunverji & Co.,** (K. K. Shah & S. K. Vikamsey), Bombay Mutual Building, Hornby Road, Fort, Bombay.

**Khincha (H. C.) & Co.,** (H. C. Khincha), 139, Avenue Road, Bangalore—2.

**Khincha, Hukmichand, B.Com., A. (1-7-49), H. C. Kincha & Co.,** 139, Avenue Road, Bangalore City. (1223)

†**Khindria, Sohan Lall, G.D.A., A. (1-7-49),** Accounts Officer, Punjab P.W.D. Electricity Branch, G.H.O. Building, Simla. (216)

**Khosla (B.) & Co.,** (Balram Khosla), Johari Bazar, Jaipur City.

**Khosla Balram, B.A., G.D.A., A. (1-7-49), F. (25-9-50), B. Khosla & Co.,** Johari Bazar, Jaipur City. (470)

**Khosla (D. P.) & Co.,** (D. P. Khosla), Chandni Chowk, Delhi.

**Khosla, Dharm Parkash, B.Sc., A. (1-7-49), F. (16-8-49), D. P. Khosla & Co.,** Chandni Chowk, Delhi. (721)

†**Khullar, Ranjit Rai, B.A., A. (26-2-52),** C/o Mrs. R. L. Oberoi, 5, Canning Lane, New Delhi. (2167)

†**Kilbey, Royston Howard, A. (1-7-49),** C/o Burmah Shell Oil Storage & Distributing Co. of India Ltd., Magnet House, Ballard Estate, P.O. Box 668, Bombay—1. (1543)

†**Kinikar, Balkrishna Jagannath, B.Com., A. (28-12-50),** C/o Samarath Prasad, 1170/23, Shivaji Nagar, Poona—5. (1929)

†**Kirpalani, Tuljo Lokumal, M.A., F.I.C.W.A., A. (14-1-53),** Secretary, Dyer Meakin Breweries Ltd., Solan Brewery, Simla Hills. (2358)

**Kirtane (V. B.) & Co.,** (V. B. Kirtane), Pioneer House, 947-A, Sadashiv, Laxmi Road, Poona—2.

**Kirtane, Vithal Bhagwant, B.Sc., LL.B., A.S.A.A., A. (1-7-49), F. (23-3-50), V. B. Kirtane & Co.,** Pioneer House, 947-A, Sadashiv, Laxmi Road, Poona—2. (675)

**Kolatkhar & Dandekar,** (G. M. Kolatkhar & K. R. Dandekar), Comilla Bank Building, 263, Hornby Road, Fort, Bombay—1.

**Kolatkhar, Gopalrao Madhavrao, B.Com., A. (1-7-49), F. (16-8-49), Kolatkhar & Dandekar,** Comilla Bank Building, 263, Hornby Road, Bombay—1. (833)

†**Korke, Shridhar Trimbak, M.A., A. (1-7-49),** Near Kismet Iron Works, Sion, Bombay—22. (1530)

**Korke, Yeshwant Trimbak, A. (1-7-49), F. (15-6-51), P. S. Surana & Co.,** Lal Katla, Johri Bazar, Jaipur. (831)

**Kothari & Co.,** (B. S. Kothari), 12, Old Post Office Street, Calcutta.

**Kothari, Bijay Singh, M.A., B.Com., A. (22-12-49), Kothari & Co.,** 12, Old Post Office Street, Calcutta. (1638)

†**Kothari, Khodidas Dosabhai, A. (12-7-50),** C/o Reserve Bank of India, Agricultural Credit Department, Bombay—1. (1799)

†**Kothari, Sohan Lal, B.A., B.Com., A. (1-7-49),** C/o Bank of Jaipur Ltd., P.B. 747, Cook's Building, Hornby Road, Bombay—1. (1487)

**Kothari (S. S.) & Co.,** (S. S. Kothari), Room No. 40, Grosvenor House, 21, Old Court House Street, Calcutta.

**Kothari, Swatantra Singh, B.A., B.Com., A.T.I. (Lond.), A. (6-10-52), S. S. Kothari & Co.,** Grosvenor House, Room No. 40, 4th Floor, 21, Old Court House Street, Calcutta—1. (2301)

**Kothary, Ramesh Chandra Kapurchand, B.Com., A. (1-7-49),** 2/81, "Sahakar Nivas", 17, Tardeo Road, Bombay—7. (1294)

**Kotre (R. E.) & Co.,** (R. E. Kotre), Karwar Bellary Road, Hubli.

Kotre, Rudrappa Eswarappa, A. (1-7-49), F. (16-8-49), **R. E. Kotre & Co.,** Karwar Bellary Road, Hubli. (673)

†Kripal Chand, B.A., A. (1-7-49), 10, Jumna Road, Civil Lines, Delhi—8. (1049)

**Krishna (S. A.) & Co.,** (S. Ananthakrishnan), Bottawalla Building, 11, Elphinstone Circle, Fort, Bombay.

†Krishna Aiyar, Rama Aiyar, B.A., A. (1-7-49), No. 10, Plot 156, Sion, Bombay—22. (1127)

†Krishnamachari, Madumbai Rajagopala, G.D.A., A. (1-7-49), Manager, Railway Co-operative Credit Society Ltd., Lucknow. (1657)

Krishnamachari, T., A. (1-7-49), C/o The Thirumagal Mutual Benefit Fund Ltd., Long Bazar, Vellore. (N. Arcot Dt.). (1316)

†Krishnamoorthy, Bangalore, A.S.A.A., A. (1-7-49), Assistant Controller of Accounts, The Tata Iron & Steel Co., Ltd., Jamshedpur. (1509)

Krishnamoorthy, M.R., B.A., G.D.A., A. (1-7-49), F. (16-8-49), 5, West Masi Street, Mathurai. (348)

Krishnamoorthy, S., G.D.A., A. (1-7-49), F. (16-8-49), 27, Kallachetty Street, Cuddalore O.T. (532)

Krishnamoorthy, S., A. (27-3-50), 4, Sadasiva Reddy Choultry Street, Tiruppuliyur. (S. Arcot Dt.). (1691)

Krishnamoorthy, Sivar, A. (1-7-49), F. (16-8-49), No. 28, Narayandoss Jamnados Layout, Cross Cut Road, Coimbatore. (522)

Krishnamurthi, Anantha, G.D.A., A. (1-7-49), F. (16-8-49), **Rowe & Pal,** 12, Thambu Chetty Street, G.T., Madras—1. (357)

**Krishnamurthy & Co.,** (K. Krishnamurthy), 34, Acharappan Street, G. T., Madras—1.

Krishnamurthy, C. P., B.A., A. (1-7-49), C/o The Mahaboobshahi, Kulburg & Mills Co. Ltd., Managing Agents, Darvaram Surajmal Lahoti, Degumpet (Dn.). (725)

Krishnamurthy, Kuchibhotla, M.A., A. (1-7-49), **Krishnamurthy & Co.,** 34, Acharappan Street, G.T. Madras—1. (1493)

Krishnamurthy, Lalgudi Subramanian, B.Sc., A. (21-10-52), **Chari & Co.,** 3, Arantangi Road, Pudukottai (Tirchi Dist.). (2313)

†Krishnamurthy, Ramaiyer, B.Com., A. (1-7-52), Accountant, Standard-Vacuum Oil Company, Post Box No. 146, 6, Church Lane, Calcutta—1. (2186)

Krishnamurthy, S., B.Com., A. (3-2-53), 91, Karuppa Gownder Street Coimbatore. (2388)

**Krishnamurti (C.) & Co.,** (C. Krishnamurti), 8-B, First Street, Sait Colony, Egmore, Madras.

Krishnamurti, Codari, G.D.A., A. (1-7-49), F. (16-8-49), **C. Krishnamurti & Co.** 8-B, First Street, Sait Colony, Egmore, Madras. (92)

Krishnamurti, C. S., B.Sc., A. (1-7-49), 14/38-A, Oppanakara Street, Coimbatore. (1156)

†Krishnamurti, Kumbakonam Tyagaraja, G.D.A., A. (27-6-50), Shanti Bhavan, 106, Brodies Road, Mylapore, Madras—4. (1771)

Krishnan, A. S., G.D.A., A. (1-5-50), F. (1-6-51), No. 3, T. Swamy Vilas, Kutubi Guda, Imliban, Hyderabad Dist. (1708)

Krishnan, C., B.A., A. (2-6-51), Muthupatnam, Karaikudi. (2010)

Krishnan, M., B.A., A. (16-2-52), **Sundaram & Co.,** Y.M.C.A. Buildings, Madhurai. (2148)

Krishnan, N. C., B.Sc., A. (27-11-50), **S. Viswanathan,** 322/323, Linghichetty Street, Madras—1. (1908)

Krishnan, P. S., B.A., A. (1-7-49), **Sri Sakthi Vilasa Vaidyasala,** Srinivasapuram, Karur, (S. I. Rly.), (1254)

†Krishnan, Thodur Madabusi, A. (24-1-53), 11, Lakshmpuram Road, Royapettah, P.O. Madras. (2379)

Krishnan, Vallloor Krishna Aiyar, A. (15-6-51), C/o Standard Vacuum Oil Co., P. O. Box No. 355, Imperial Chambers, Wilson Road, Bombay—1. (2018)

**Krishna Rao & Co.,** (K. Krishna Rao), Sri Rukminisa Bhavanam, Venkata-ratnapuram, Kaiknada.

- Krishna Rao, Coimbatore Purushotam, G.D.A., A. (1-7-49), 6, Gopalapuram Second Street, Cathedral Post, Madras—6. (1420)
- Krishna Rao, Gujjari Venkata, B.Com., A. (1-4-49), Suryaraopeta, Kakinada. (E. Godavari Dist.). (2453)
- Krishna Rao, Kopalley, G.D.A., A. (1-7-49), F. (3-3-50) **Krishna Rao & Co.**, Sri Rukminisa Bhavanam, Venkataratnapuram, Kakinada 34
- Krishna Rao, Palladam Kuppu Rao, A. (27-7-50), No. 1, Srinivasa Road, Thyagarayanagar, Madras. (1813)
- Krishna Rao, Mundkur Srinivasa, A. (1-7-49), F. (16-8-49), Kodilbail Church Road, Mangalore—3. (890)
- Krishnaswami, J., B.A., A. (1-7-49), **G. Natesan & Co.**, 4, Dabir Middle Street, Kumbakonam. (1323)
- Krishnaswami & Jagannathan (M. S.)**, M. S. Jagannathan, M. S. Bengaswami, M. S. Srinivasan & R. Srinivasan), Rathnasabapathi Mudaliar Road, Rathanasabapathipuram P.O., Coimbatore, also at Tiruchirapalli & Madras.
- Krishnaswami, N., B.A. (Hons.), A. (1-7-49), with **M. S. Krishnaswami & Jagannathan**, 25, Tennor High Road, Tiruchirapalli. (1291)
- Krishnaswami, P. V., B.Sc., A. (1-7-49), No. 8, Narasimhapuram Street, Karur, (Trichy Dt.). (1236)
- Krishnaswamy, Varadhachari, G.D.A., A. (1-7-49), **Raman & Sarma**, 8, Ranganathan Street, Thyagarayanagar, Madras—17. (440)
- Krishnaswamy, M. S., A. (1-7-49), F. (22-4-50), No. 9, Hindi Prachar Sabha Street, Thyagarayanagar, Madras—17. (926)
- Krishnaswamy, P., M.A., A. (1-7-49), with **B. Purushottam & Co.**, Vasavi Bhavan, Devi Road, Nizamabad, Hyderabad (Dn.). (894)
- Krishnaswamy, Rajam, B.Sc., A. (9-2-53), 25, Tennore High Road, Tiruchirapalli. (2397)
- Krishnaswamy, S., B.A., A. (1-7-49), F. (11-12-50), Chief Auditor, Internal Audit Department, Amalgamations Ltd., "Speed-A-Way" Building, 35/5, Mount Road, Madras—2. (496)
- Kshirsagar, Kanoba Shrikrishna, G.D.A., A. (1-7-49), F. (16-8-49), **Batilboi & Purohit**, National Insurance Building, 204, Hornby Road, Fort, Bombay. (259)
- Kulkarni (D. D.) & Co.**, (D. B. Kulkarni), Audit House, Belgaum.
- Kulkarni Datto Bhaurao, G.D.A., A. (1-7-49), F. (16-8-49), **D. B. Kulkarni & Co.**, Audit House, Corner of Ravivarpeth, Belgaum. (400)
- Kulkarni & Khanolkar**, (V. S. Kulkarni, D. R. Khanolkar D. G. Joshi), Bell & Co.'s Building, Sir Phirozeshah Mehta Road, Fort, Bombay.
- Kulkarni, Ramchandra V., A. (1-7-49), Gadag-Betgari. (1240)
- Kulkarni, Vinak Shridhar, G.D.A., A. (1-7-49), F. (16-8-49), **Kulkarni & Khanolkar**, Bell & Co.'s Building, Sir Phirozeshah Mehta Road, Fort, Bombay. (53)
- Kumana, Bhikaji Edulji, B.Com., G.D.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **Dalal Desai & Kumana**, Mherwan Building, 23, Sir Phirozeshah Mehta Road, Fort, Bombay. (817)
- Kumar, Kamal Chandra, B.Com., B.L., A. (1-7-49), F. (13-1-51), 79/7-A, Lower Circular Road, Calcutta. (927)
- †Kumaran, Kelath, B.A., A. (16-2-52), C/o Pierce Leslie & Co., Ltd., Kozhikode (Malabar). (2146)
- Kumbhani (H. P.) & Co.**, (H. P. Kumbhani), Dahanukar Building, 5th Floor, New Silk Bazar, 480, Kalbadevi Road, Bombay—2.
- Kumbhani, Hakmichand Panachand, B.Com., A. (1-7-49), F. (5-10-50), **H. P. Kumbhani & Co.**, Dahanukar Building, 5th Floor, New Silk Bazar, 480, Kalbadevi Road, Bombay—2. (1013)
- Kumbhat (B. M.) & Co.**, (B. M. Kumbhat), 21, China Bazar, Madras.
- Kumbhat, Basant Mal, B.Com., A. (1-7-49), F. (11-11-49), **B. M. Kumbhat & Co.**, 21, China Bazar, Madras—1. (767)
- Kundu, Atul Krishna, A. (1-7-49), 8, Kumartuli St., Calcutta—5. (1209)
- Kundu, Balai Chand, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), P-19, Kambuliattollah, Calcutta—5. (44)
- Kundu, Nilmani, B.A., B.L., A. (1-7-49), 198, Rash Behari Avenue, (Top Floor), Calcutta—29. (1181)

†Kundu, Prafulla Kumar, B.Com., G.D.A., A. (14-4-52), 38, Lake Road, Calcutta.—29. (2188)

Kundu, Prithvish Chandra, B.A., B.Com., A. (27-11-52), with B. C. Kundu, F.C.A., P-19, Kambuliattollah, Calcutta—5. (2332)

Kundu, Radha Krishna, B.A., A. (1-7-49), 5/1, Debendra Ganguly Road, Salimar, Howrah. (944)

Kunjitha Patham, Tiruppuliyur Sadhu, B.A., G.D.A., A. (1-7-49), F. (16-8-49) 25-A, Thambu Chetty Street, G.T., Madras. (150)

Kuppuswamy Iyer, Krishna, G.D.A., A. (1-7-49), F. (16-8-49), **Kuppuswamy & Co.**, Bombay Mutual Building, 323, Linghi Chetty Street, Madras—1. (275)

Kuppuswami, S., B.A., G.D.A., A. (1-7-49), F. (16-8-50), Post Box No. 29, 29, Maharnombu, Agraharam, Karaikudi. (587)

**Kuppuswamy & Co.**, (K. Kuppuswamy), Bombay Mutual Buildings, 323, Linghi Chetty Street, Madras—1.

Kuppuswamy, Velamkanni, A. (1-6-50), **Suri & Co.**, 8/34, Jail Road, Coimbatore. (1751)

Kuppuswamayya, Yanamandram, G.D.A., A. (1-7-49), F. (11-9-50), **V. Sankar Aiyar & Co.**, 110/111, Armenian Street, G.T., Madras. (264)

Kuruville, K. G., B.A., A. (14-12-49), 334, Thambu Chetty Street, Madras. (1628)

†Kutky, Manekshaw Pestonji, B.Com., A. (31-5-51), J-9, Cusrow Baug, Colaba Causeway, Fort, Bombay—1. (2007)

Ladhawala, Induprasad Mohanlal, B.Com., A. (20-7-50), **Ladhawala & Shah**, 3rd Floor, Navasari Building, Hornby Road, Fort, Bombay. (1805)

**Ladhwa & Shah**, (I. M. Ladhwa & I. R. Shah), 3rd Floor, Navasari Building, Hornby Road, Fort, Bombay, also at Ahmedabad.

Laha, Sudhir Chandra, M.Sc., A. (1-7-49), F. (7-6-50), 27/3-B, Hari Ghosh Street, Calcutta—6. (664)

†Lahiri, Chinmoy, B.Sc., B.Com., A. (12-2-52), 126/2, Hazara Road, Calcutta—26 (2140)

†Lahiri, Rabindanath, A.S.A.A., A. (15-5-52), India Audit Office, office of the High Commissioner for India, 55, Jermyn Street, London, S. W. I. (2212)

Laing, John Cuthbert, A. (1-7-49), **Lovelock & Lewes**, 4, Lyons Range, Calcutta. (1305)

Lakhani, Vithaldas Kamalshi, B.Com., A. (3-2-52), **Dalal & Lakhani**, Room No. 27, Commercial Chambers, Masjid Bunder Road, Bombay—3. (2387)

Lakhia, Chandraprasad Ratilal, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **Lakhia Desai & Co.**, Model Talkies Bldgs., Gandhi Road, Ahmedabad. (514)

**Lakhia Desai & Co.**, (C. R. Lakhia & M. J. Desai), Model Talkies Building, Gandhi Road, Ahmedabad.

**Lakshmaiah (Ch. V.) & Co.**, (Ch. V. Lakshmaiah), Patnam Bazar, Guntur.

Lakshmaiah, Chimakurti Venkata, G.D.A., A. (1-7-49), F. (16-8-49), **Ch. V. Lakshmaiah & Co.**, Patnam Bazar, Guntur. (592)

Lakshmana Rao, Devanahalli Venkatasubba, Rao, B.Sc., A. (22-3-50), 117, Central Street, Seshadripuram, Bangalore—3. (1675)

**Lakshmlah & Co.**, (M. Lakshmlah), 363, Esplanade, Madras—1.

Lakshmlah, M., A. (12-10-50), **Lakshmlah & Co.**, 363, Esplanade, Madras—1. (1884)

Lakshminarasimhan, V. E., M.A., A. (7-1-50), Office Supdt. Cum Accountant, The Associated Cement Cos., Ltd., Kotma Colliery, Kotma, (B.N.R.). (1644)

Lakshminarayanan, V., G.D.A., A. (1-7-49), 25/2, Chakrabere Road South, Bhawanipur, Calcutta. (485)

Lal Bahadur, B.A., (Com.), A. (12-6-51), **Lal & Co.**, Chandni Chowk, Opposite Central Bank, Delhi. (2012)

†Lal, Brij Mohan, A. (1-7-49), Accounts Officer, U.P. Government Roadways, Lucknow Region, Lucknow. (989)

†Lal, Jag Mohan, A. (1-7-49), C/o Imperial Chemical Industries (India) Ltd., 18, Strand Road, Calcutta. (1546)

†Lal, Jalota Rameshwar, A.S.A.A., A. (1-7-49), C/o Burmah-Shell Oil Storage and Distributing Co. of India Ltd., Hongkong House, Dalhousie Square, Calcutta. (1489)

Lalit, Ganesh Trimbak, A. (8-7-50), Dr. Godbole Wada, 464, Narayan Peth, Poona—2. (1788)

**Lall & Co.**, (Lal Bahadur), Chandni Chowk, Opposite Central Bank, Delhi.

**Lall (R. M.), & Co.**, (R. M. Lall), 44/320, Meston Road, Post Box No. 274, Kanpur.

Lall, Rama Mohan, M.Com., LL.B., A. (20-5-50), **R. M. Lall & Co.**, 44/320, Meston Road, Post Box No. 274, Kanpur. (1736)

†Lance, Norman Charles, A.S.A.A., A. (1-7-49), 34, Netaji Subhas Road, Calcutta. (1409)

Lavakare, Janardan Dattatray, G.D.A., A. (18-11-52), Chief Accountant, 20th Century Fox Corporation (India) Ltd., Metro House, Esplanade Road, Bombay—1. (2327)

†Lawyer, Nariman Jamshedji, B.A., A. (17-5-50), Assistant Commissioner of Income-tax, 23, Versova Road, Andheri (Western Rly.), Bombay. (1724)

Laxman Rao, Krishnagiri Venkoba, G.D.A., A. (1-7-49), F. (16-8-49), 8, Arcot Sreenivasachary Street, Bangalore. (120)

Leach, Ronald George, A. (1-7-49), **Price Waterhouse Peat & Co.**, B-4, Clive Buildings, 8, Netaji Subhas Road, Calcutta. (1367)

**Lekhi (U. S.) & Co.**, (U. S. Lakhi), Johri Bazar, Jaipur.

Lekhi, Ugger Sein, A. (15-5-50), **U. S. Lekhi & Co.**, Johri Bazar, Jaipur. (1713)

Lilani, Ahmed Noormahomed, A. (1-7-49), F. (12-1-50), **Ahmed N. Lilani & Co.**, Room No. 10, 1st Floor, Topiwalla Mansion, 93, Mahomedali Road, Bombay. (807)

Lloyd, Cyril Walter, A. (1-7-49), F. (16-8-49), **Ford Rhodes Parks & Co.**, Bank of Baroda Building, Apollo Street, Fort, Bombay. (27)

**Lodha & Co.**, (J. S. Lodha), 1-B, Old Post Office Street, Calcutta—1; also at Bombay and Jaipur.

Lodha, Jaswant Singh, B.Com., LL.B., LL.M., (Lond.), A.C.A. (Eng. & Wales), A. (1-7-49), F. (29-9-50), **Lodha & Co.**, 1-B, Old Post Office Street, Calcutta—1. (763)

**Loghanathan (C. R.) & Co.**, (C. R. Loghanathan), Shroff Bazar, Tenali (Guntur Dt.)

Loghanathan, Conjeevaram Ratnavelu, G.D.A., A. (1-7-49), F. (8-7-51), **C. R. Loghanathan & Co.**, Shroff Bazar, Tenali, Guntur Dist. (521)

Lovalekar, Narayan Dinkar, G.D.A., A. (1-7-49), F. (1-7-52), 5/24, Goregaokar Building, Girgaum, Bombay—4. (1136)

**Lovelock & Lewes**, (R. Adam Brown, A. K. Joseclyne, J. S. F. Glibb, A. M. S. Fergie & J. C. Laing), 4, Lyons Range, Calcutta—1, also at Madras.

†Luddy, Samuel, A. (1-7-49), 7, Tottee Lane, Calcutta—16. (1541)

†Luthra, Anirudhar Krishan, Plt. Off., A. (21-3-50), Officer's Mess, I.A.F., Palam, Delhi Cantt. (1655)

**Madan (P. C.) & Co.**, (P. C. Madan), 816, Jawaharganj, Jabalpur.

†Madan, Dinsha Edulji, G.D.A., A. (1-7-49), Prioja Terrace, Plot No. 8, Flat No. 1, Sleater Road, Grant Road, Bombay. (889)

**Madan (J. B.) & Co.**, (J. B. Madan), 40, Ballygunge Circular Road, Calcutta.

Madan, Jamshed Burjor, A.S.A.A., A. (1-7-49), **J. B. Madan & Co.**, 40, Ballygunge Circular Road, Calcutta. (645)

Madan, Prakash Chandra, B.Com., A. (21-3-50), **P. C. Madan & Co.**, 816, Jawharganj, Jabalpur. (1668)

**Madan (R. L.) & Co.**, (R. L. Madan), 8/4, Western Extension Area, Karol Bagh, New Delhi.

Madan, Raghunandan Lal, B.A., A. (27-2-52). **R. L. Madan & Co.**, 8/4, Western Extension Area, Karol Bagh, New Delhi. (2168)

**Madan Gopal & Co.**, (Madan Gopal), Baghichi Gaiindamal, Rang Mahal, Delhi.

Madan Gopal, A. (1-7-49), **Madan Gopal & Co.**, Baghichi Gaiindamal, Rang Mahal, Delhi. (1557)

Madhava Rao, Ramnathpur Vasudeva Rao, G.D.A., A. (1-7-49), 6, Pithapuram-nagar, Teynampet P.O., Madras—18. (1031)

**Madhava Rao (V. K.) & Co.**, (V. K. Madhava Rao), 6540/D, Market Street, Secunderabad (Deccan).

**Madhava Rao, Velore Kista Rao, A.** (1-7-49), F. (26-10-50), **V. K. Madhava Rao & Co.**, 6540/D, Konary Blocks, Market Street, Secunderabad (Deccan). (1015)

**Madhekar, Waman Dattatraya, B.Com., LL.B., A.** (12-10-50), 348, Rasta Peth, Poona—2. (1883)

†**Madhok, Shanti Sarup, A.** (5-7-50), 13-A/10, W. E. Area, Pusa Road, (Near Concrete Building), Karol Bagh, New Delhi. (1781)

**Madhusudana Rao, Kambhammettu, G.D.A., A.** (1-7-49), F. (16-8-49), **Rao & Rao**, Bapatla, Guntur District. (90)

**Madon (A. S.) & Co.**, (F. S. Augra), Esplanade Mansions, Esplanade Road, Fort, Bombay.

†**Madon, Adarji Sorabji, B.A., F.S.A.A., A.** (1-7-49), F. (16-8-49), Mehroo Mansion, 6, Walton Road, Fort, Bombay. (38)

†**Magotra, Navin Chandra, A.S.A.A., A.** (17-11-51), C/o Indian Iron & Steel Co. Ltd., Burnpur Works, Burnpur. (B.N.R.) (2109)

†**Mahadev, Bhagavatiswara Aiyar, B.A., G.D.A., A.** (21-3-50), C/o Western India Match Co., Ltd., Wellesley House, 7, Wellesley Place, Calcutta. (1664)

**Mahadev (V.) & Co.**, (V. Mahadevan), 12/6, Luz Church Road, Mylapore, Madras.

**Mahadeva Iyer, Melarkod Kolathu Iyer, B.A., A.** (1-7-49), F. (22-6-50), **M. M. Nissim & Co.**, 12, Rampart Row, Fort, Bombay—1. (982)

†**Mahadeva Iyer, Tarakad Subramania, G.D.A., A.** (1-7-49), 28, Arunachala Achari Street, Triplicane, Madras. (574)

**Mahadevan, Nilakanta, B.A., G.D.A., A.** (1-7-49), 9-B, Cowasji Patel Street, 1st Floor, Bombay. (1442)

**Mahadevan, Vedam, G.D.A., A.** (1-7-49), F. (16-8-49), **V. Mahadev & Co.**, 12/6, Luz Church Road, Mylapore, Madras. (448)

**Mahalingam & Co.**, (V. Mahalingam), 6642/2, Kingsway, Secunderabad. (Dn.)

**Mahalingam, Vaidyanatha, G.D.A., A.** (1-7-49), F. (5-12-52), **Mahalingam & Co.**, 6642/2, Kingsway, Secunderabad (Dn.). (315)

**Mahendra Joshi & Co.**, (M. L. Joshi), Post Bag No. 2717, Bombay.

**Mahernosh, Darasha Hormasji, A.** (1-7-49), 6, Jehangir Mansion, 1st Floor, 1st Marine Street, Bombay. (1282)

**Maheshwar Gadre & Co.**, (M. J. Gadre), Tilak Road, Mahal, Nagpur City.

**Mainthia (B. T.) & Co.**, (B. T. Mainthia), 31, Commercial Chamber, Junction of Musjid Bdr. & Mohdali Road, Bombay—3.

**Mainthia, Bhanji Tulsidas, A.** (11-7-50), **B. T. Mainthia & Co.**, 31, Commercial Chamber, Junction of Musjid Bdr. & Mohdali Road, Bombay—3. (1795)

†**Maiti, Asutosh, B.Sc., B.Com., A.** (1-7-49), 1, Karbala Tank Lane, Calcutta—6. (689)

†**Maiti, Saral Kumar, B.Com., A.** (1-10-52), with **Price Waterhouse Peat & Co.**, B-4, Clive Building, Calcutta. (2295)

**Maitra, Arun Kumar, B.Sc., B.Com., A.** (16-3-53), 18, Parshibagan Lane, Calcutta—9. (2441)

**Maitra (P. B.) & Co.**, (P. B. Maitra), K. Worah & Company Buildings, P.O. Jharia, Dt. Manbhum.

**Maitra, Phanindra Bhusan, B.Com., G.D.A., A.** (1-7-49), F. (16-8-49), **P. B. Maitra & Co.**, K. Worah & Company Buildings, P.O. Jharia, Dt. Manbhum. (65)

**Majumdar, Ghanshyam G., A.** (1-7-49), 29-B, Sonawala Building, 7, Sleater Road, Tardeo, Bombay—7. (718)

**Majumdar (H. M.) & Co.**, (H. M. Majumdar & K. K. Khastagir), 8, Old Post Office Street, Calcutta.

**Majumdar, Hirendra Mohan, M.Sc., LL.B., F.S.A.A., A.** (1-7-49), F. (16-8-49), **H. M. Majumdar & Co.**, 8, Old Post Office Street, Calcutta. (666)

†**Majumdar, Milan Ranjan, B.Sc., B.Com., A.** (23-8-50), P-406, Block G, New Alipore, Calcutta—33. (1847)

†**Majumdar, Mukunda Prasad, B.Com., A.S.A.A., A.** (1-7-49), 20, Dr. Sarat Banerjee Road, Calcutta—29. (1343)

†**Majumdar, Nil Ratan, B.Sc., G.D.A., A.** (1-7-49), F. (2-5-50), Audit Officer, Calcutta University, Senate House, Calcutta. (540)

†Majumdar, Ramesh Chandra, B.A., A. (1-7-49), Assistant Registrar of Joint Stock Companies & Additional Registrar of Firms, West Bengal, 2, North Road, Jadabpur, Calcutta—32. (1081)

**Majumdar (S. C.) & Co.**, (S. C. Majumdar), 49-A, Rash Behari Avenue, Calcutta—26.

Majumdar, Sukrit Chandra, B.A., A. (1-7-49), **B. Mukerjee & Co.**, 10, Old Post Office Street (1st Floor), Calcutta—1. (1239)

Majumdar, Sunil Chandra, B.A., A.S.A.A., A. (8-6-50), **S. C. Majumdar & Co.**, 49-A, Rash Behari Avenue, Calcutta—26. (1765)

Majumdar, Upendra Chandra, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), G. S. Road, Shillong. (343)

**Majumder (R. N.) & Co.**, (R. N. Majumder), 25, Swallow Lane, Calcutta.

Majumder, Rabindra Nath, B.Com., A. (1-7-49), F. (16-8-49), **R. N. Majumder & Co.**, 25, Swallow Lane, Calcutta. (459)

Majumder, Ramesh Chandra, B.Sc., G.D.A., A. (1-7-49), 35/3, Beniatola Lane, Calcutta—9. (307)

Malhan, Ram Prakash, M.A., A. (6-2-51), C/o Burmah-Shell Oil Storage & Distributing Co. of India Ltd., Hong Kong House, Dalhousie Square, Calcutta. (1945)

Malhotra, Baldev Raj, B.Com., (Lond.), A.S.A.A., A. (1-7-49), F. (16-8-49), **Roy Malhotra & Co.**, Kashmere Gate, Delhi. (619)

†Malhotra, Iqbal Nath, A. (1-7-49), Finance Secretary, Modi Industries, Modinagar, Dt. Meerut. (1126)

**Malhotra (K. C.) & Co.**, (K. C. Malhotra), Near Courts, Opposite Post Office, Kashmere Gate, Delhi.

Malhotra, Khushal Chand, G.D.A., A. (1-7-49), F. (16-8-49), **K. C. Malhotra & Co.**, Near Courts, Opp. Post Office, Kashmere Gate, Delhi. (462)

†Malhotra, Puran Chand, A.S.A.A., A. (1-7-49), F. (16-8-49), Income-tax Appellate Tribunal, Industrial Assurance Building, Curchgate Reclamation, Bombay. (226)

Malik, Manohar Lal, B.A. (Com.) (Hons.), A. (17-1-53), 683, Gali Raghbir Singh, Faiz Road, Karol Bagh, Delhi. (2363)

Malik, Ram Nath, B.A. (Com.), A. (28-2-51), **T. C. Malik & Co.**, Chandni Chowk (Fatehpuri), Delhi. (1964)

**Malik (T. C.) & Co.**, (T. C. Malik & R. N. Malik), Chandni Chowk, Fatehpuri, Delhi.

Malik, Tara Chand, B.A., G.D.A., A. (1-7-49), F. (16-8-49), **T. C. Malik & Co.**, Chandni Chowk, Fatehpuri, Delhi. (192)

†Mallick, Sudhindra Chandra, B.Sc., B.Com., A. (24-2-51), 9/A, Balaram Bose 1st Lane, Calcutta—20. (1960)

†Mallick, Byom Kesh, B.Sc., A.S.A.A., A. (1-7-49), 131/1, Ahiritola Street, Calcutta—5. (1059)

Mallik, Prosanta Kumar, B.Com., A. (6-1-53), 25-D, Mohini Mohan Road, Calcutta—20. (2350)

Malik, Ramlal, B.A., (Hons.), A. (1-7-49), 172/37, Lower Circular Road, Calcutta. (999)

†Maloor, Rama Krishna, B.A., G.D.A., A.S.A.A., A. (1-7-49), 260, Maredpally, Secunderabad (Dn.). (329)

**Mama (Ratan S.) & Co.**, (R. S. Mama), Ebrahim Building, 1st Floor, 98, Medows Street, Fort, Bombay—1.

Mama, Ratan Sorabji, B.Com., A. (1-7-49), **Ratan S. Mama & Co.**, Ebrahim Building, 1st Floor, 98, Medows Street, Fort, Bombay—1. (1461)

Mama, Sorab Gustasp, A.S.S.A., A.C.A., (Eng. & Wales), A. (1-7-49), M/s Rahim Jan & Company, Adamjee Chambers, McLeod Road, Karachi—2. (Pakistan). (810)

Mandre, Shama Rao, M.A., B.Com., F.S.A.A., A. (1-7-49), F. (18-8-49), 3rd Cross Road, Gandhi Nagar, Bangalore. (135)

Mandviwalla, Nariman Ruttonji, F.S.A.A., A. (1-7-49), F. (16-8-49), **Gondalia & Mandviwalla**, Hamam House, Hamam Street, Fort, Bombay. (550)

**Maneck A. Daver & Co.**, (M. A. Davar), 8, Old Post Office Street, Calcutta.

†Manekji, Dinshaw Manek, B.Com., A. (26-9-49), 99, University Avenue, University Post Office, Rangoon. (Burma). (1606)



†Manghirmalani, Shamdas Udham, B.A., F.S.A.A., A. (1-7-49), Commercial Manager & Chief Accountant, Bombay Gas Company Ltd., Empire of India Life Assurance Co. Building, 214, Hornby Road, Fort, Bombay. (461)

**Mani & Co.**, (E. S. Neelakantan & R. Subramoney), 5, Kondi Chetty Street, Madras—1.

†Mani, Rama, G.D.A., A. (1-7-49), F. (16-1-51), 23, Meena Bagh, King Edward Road, New Delhi. (294)

Maniar, Babulal Dipchand, A. (1-7-49), with **G. P. Kapadia & Co.**, Hamam House, Hamam Street, Fort, Bombay. (1480)

Mankad, Jitendra G., B.Com., A. (1-7-49), **Patel Mankad & Co.**, Bhagvat Bhuvan, Rajputpara, Rajkot. (1444)

**Mankeshwar (K. K.) & Co.** (K. K. Mankeshwar and V. M. Bodhankar), King's Way, Nagpur, also at Indore.

Mankeshwar, Krishna Khanderao, G.D.A., A. (1-7-49), F. (16-8-49), **K. K. Mankeshwar & Co.**, Kingsway, Nagpur. (124)

**Man Mohan Lal & Co.**, (Man Mohan Lal Saksena), 33/9, Chowk (Stationery Bazar), Kanpur.

**Manubhai Desai & Co.**, (M. D. J. Desai), "Mirabelle Hotel", 3rd Floor, 33-A, New Marine Lines, Bombay.

Mapara, Bansilal Maganlal, G.D.A., A. (1-7-49), F. (28-8-51), **Nanubhai Desai & Co.**, Sir Vithaldas Chambers, 16, Apollo Street, Fort Bombay. (852)

†Marathe, Ganesh Vinayak, A. (1-7-49), 217, Crown Building, Girgaum Road, Bombay—4. (913)

Marawalla, Gulfam Edulji, A. (1-7-49), Muackawce Mansion, Gunbow Street, Fort, Bombay. (1107)

**Marfatia (Naushir M.) & Co.**, (N. M. Marfatia & C. C. Shah), P.O. Box No. 95, Gandhi Road, Ahmedabad.

**Marfatia (Naushir M.) & Co.**, (N. M. Marfatia, N. N. Desai & B. M. Mehta), Alice Building, 4th Floor, Hornby Road, Fort, Bombay.

Marfatia, Naushir Munchershaw, G.D.A., A. (1-7-49), F. (16-8-49), **Naushir M. Marfatia & Co.**, P.O. Box No. 95, Gandhi Road, Ahmedabad. (113)

†Marsland, Donald Bryden, A. (1-7-49), C/o Imperial Chemical Industries (India) Ltd., 18, Strand Road, Calcutta. (1303)

Martis, William, A. (20-12-50), 25, Bank Street, 2nd Floor, Fort, Bombay—1. (1916)

**Marwah (R. N.) & Co.**, (R. N. Marwah) 4/80, Queensway, New Delhi.

Marwah, Rajendra Nath, B.Com., A. (1-7-49), F. 16-8-49), **R. N. Marwah & Co.**, 4/80, Queensway, New Delhi. (933)

Marwaha, Shiv Prakash, A. (28-12-50), **S. Prakash & Co.**, 16/90, Connaught Circus, New Delhi. (1931)

†Masani, Sorab Dhanjibhoy, B.Com., A.S.A.A., A. (1-7-49), C/o Tata Sons Ltd., Bombay House, Bruce Street, Fort, Bombay. (1394)

Mashruwala, Madhusudan Chandulal, B.Com., A. (1-7-49), F. (31-7-50), 7, Brahmin Mitra Mandal Society, Ellis Bridge, Ahmedabad. (993)

†Master, B. B., A. (1-7-49), Harding House Gowalia Tank, Bombay—26. (1571)

†Master, Jehangir Bomanshah, A. (1-7-49), Harding House, Gowalia Tank, Bombay—26. (568)

Master, Nariman Fakirji, F.S.A.A., A. (1-7-49), F. (18-9-50), **S. R. Batliboi & Co.**, 1-B, Old Post Office Street, Calcutta. (72)

Mathew, Polachirakal Cunjuninan, B.Sc., A. (22-10-51), **Jacob & Mathew**, Naga Mahal, Alleppey. (2094)

†Mathrubutham, Lalgudi Seshasayee, B.Com., G.D.A., A. (1-7-49), No. 5, Third Street, Gopalapuram, Cathedral P.O., Madras—6. (456)

†Mathulla, Mathew Kandathil, B.A., A.C.A., (Eng. & Wales), A. (4-2-53), Controller of Accounts & Sales Manager, Sindri Fertilizers and Chemicals Ltd., Sindri (Dt. Manbhum). (2389)

**Mathur (G. S.) & Co.**, (G. S. Mathur), No. 10, Mangal Building, Chandni Chowk, Delhi—6.

Mathur, Gulab Singh, M.A., LL.B., A. (11-10-50), **G. S. Mathur & Co.**, No. 10, Mangal Building, Chandni Chowk, Delhi—6. (1880)

**Mathur (J. C.) & Co.**, (R. C. Das), 1893/1/F, Chandni Chowk, Opposite Dariba, Delhi.

- Mathur (K. N.) & Co.**, (K. N. Mathur), 10, Clay Square, Lucknow.
- Mathur, Kameshwar Nath, B.Com., A. (11-11-50), **K. N. Mathur & Co.**, 10, Clay Square, Lucknow. (1894)
- Mathur, Mangi Lal, B.Com., A. (15-5-50), with **B. D. Gargleya & Co.**, Madar Gate, Ajmer. (1717)
- Mathur, Om Prakash, B.A. (Com.), A. (24-12-49), 18, Rajpur Road, Delhi—8. (1641)
- Mathur (P. D.) & Co.**, (P. D. Mathur), Jagannath Building, Behind Imperial Bank of India, Chandni Chowk, Delhi.
- Mathur, Parmeshwar Dayal, B.A., (Com.). A. (1-7-49), F. (13-10-49), **P. D. Mathur & Co.**, Jagannath Building, Behind Imperial Bank of India, Chandni Chowk, Delhi. (922)
- Mathur (R. C. Das) & Co.**, (R. C. Das), 1893/1/F, Chandni Chowk, 2nd Floor, Opposite Dariba, Delhi.
- Mathur, R. M., A. (1-7-49), F. (16-8-49), 2860, Chahalpuri Street, Kinari Bazar, Delhi. (1555)
- Mathur, Sardar Bahadur, B.A. (Com.), A. (19-10-51), **Sardar Bahadur & Co.**, 2842, Pacca Katra, Kinari Bazar, Delhi. (2091)
- Mathur, Suraj Narain, A. (1-7-49), F. (16-8-49), Kinari Bazar, Delhi. (1556)
- Mathur, Suresh Chandra, B.A. (Com), A. (1-7-49), **Suresh C. Mathur & Co.**, Mercantile Bank Buildings, Chandni Chowk, Delhi. (1276)
- †Matthews, Ittymani K., M.A., B.Com., B.L., A. (21-8-50), Flat No. 2-B, Dover Lane Extension, Calcutta—29. (1845)
- Maulik, Jagat Bandhu, M.A., (Com.), A. (1-7-49), F. (30-12-50), 17, Mangoe Lane, Calcutta—1. (650)
- Maulik, Prabodh Chandra, M.A., B.Com., A. (15-2-52), **Dass & Maulik**, 9/1, Old Post Office Street, Calcutta—1. (2145)
- Mazumdar, Ranjital Chunalil, B.Com., A. (1-6-50), Topiwala Motor Mansion, Sandhurst Road, Bombay—4. (1752)
- †Mazumdar, Satis Chandra, B.A., G.D.A., A. (19-1-50), Commercial Tax Officer, Grade I, 17/2, Jhamapuker Lane, Calcutta—9. (1646)
- MacLaren, Alexander, A. (1-7-49), A. F. Ferguson & Co., Dinga Singh Building, The Mall, Lahore. (Pakistan). (349)
- †McPherson, Donald Victor, A. (1-7-49), C/o Imperial Chemical Industries (India) Ltd., 18, Strand Road, Calcutta. (1319)
- Mehendale, Bhaskar Anant, G.D.A., A. (1-7-49), New Soman Building, Kennedy Bridge, Bombay—4. (503)
- Mehendale Shridhar Y., B.Com., A. (21-3-50), 5, Narayan Baug, Tulsi Pipe Road, Bombay—16. (1667)
- Meher-Homji, Kaikhushroo Rustomji, G.D.A., A. (1-7-49), Hormuzd Mansion, Bai Moti Bai Street, Hardeo Road, Grant Road, Bombay—7. (636)
- Mehra & Co.**, (S. P. Mehra), 74, G. B. Road, Delhi.
- Mehra, Badrinath, B.Com., A. (5-9-50), **Mehra Khanna & Co.**, 14/77, The Mall, (Near Nigar Talkies), Kanpur. (1859)
- †Mehra, Guru Datta, M.A., B.Com., A.S.A.A., A. (1-7-49), C/o Burmah-Shell Oil Storage & Distributing Co. of India Ltd., Magnet House, Post Box No. 688, Ballard Estate, Bombay—1. (774)
- Mehra, Jagat Mohan, B.Com., A. (1-7-49), F. (16-8-49), **Mehra Khanna & Co.**, Behind Imperial Bank, M. J. Building, Chandni Chowk, Delhi. (581)
- Mehra Khanna & Co.**, [J. M. Mehra., K. R. Khanna & B. N. Mehra (partner for Kanpur only)], M. J. Building, Behind Imperial Bank, Chandni Chowk, Delhi—6, also at Bombay and Kanpur.
- Mehra (P. C.) & Co.**, (P. C. Mehra), Katra Ahluwalla, Amritsar.
- Mehra (P. R.) & Co.**, (P. R. Mehra, & R. P. Mehra), 56, Daryaganj, Delhi.
- Mehra, Pirthi Raj, G.D.A., A. (1-7-49), F. (16-8-49), **P. R. Mehra & Co.**, 56, Daryaganj, Delhi. (15)
- Mehra, Puranchand, A. (1-7-49), F. (16-8-49), **P. C. Mehra & Co.**, Katra Ahluwalla, Amritsar. (394)
- Mehra, Raj Paul, B.A., A. (8-2-52), **P. R. Mehra & Co.**, 56, Daryaganj, Delhi. (2133)

Mehra, Satyapal, B.A. (Hons.), M.A., A. (1-7-49), Mehra & Co., 74, G. B. Road, Delhi. (1019)

**Mehrotra & Co.**, (H. R. Mehrotra), Shyam Sunder Building, The Mall, Kanpur.

Mehrotra, Hakim Roy, G.D.A., A. (1-7-49), F. (16-8-49), Mehrotra & Co., Shyam Sunder Building, The Mall, Kanpur. (47)

Mehrotra, Satya Narain, B.Com., A. (1-7-49), Mehrotra Tandon & Co., Pioneer Building, Meston Road, Kanpur. (1032)

**Mehrotra Tandon & Co.**, (A. B. Tandan & S. N. Mehrotra), Pioneer Building, Meston Road, Kanpur.

**Mehta & Co.**, (I. S. Mehta), Champa Nivas, Gokhale Road North, Dadar, Bombay—14.

Mehta, Amulakh Valabhdas, A. (4-3-53), C/o Dalal & Shah, 49-55, Apollo Street, Fort, Bombay. (2432)

Mehta, Arvind Manilal, B.Com., A. (4-7-52), with K. S. Aiyar & Co., East & West Building, Apollo Street, Fort, Bombay. (2228)

**Mehta (B. M.) & Co.**, (B. M. Mehta), 41, Meadows Street, Fort, Bombay.

Mehta, Balchand Maganlal, G.D.A., A. (1-7-49), F. (16-8-49), **B. M. Mehta & Co.**, 41, Meadows Street, Fort, Bombay. (441)

Mehta, Bhagvandas Bhogilal, B.Com., A. (20-5-50), 14, Purushottam Nivas, D. L. Baldya Road, Dadar, Bombay—14. (1735)

**Mehta (Bhaidas M.) & Co.**, (B. M. Mehta & J. V. Shah), 570-4, Reid Road, Ahmedabad, also at Bombay.

Mehta, Bhaidas Manilal, G.D.A., A. (1-7-49), F. (16-8-49), **Bhaidas M. Mehta & Co.**, 570-4, Reid Road, Ahmedabad. (384)

Mehta, Bhogilal Mugatlal, G.D.A., A. (1-7-49), F. (16-8-49), 169, Nilkanth, Niwas, Purandhare Park, Vincent Road, Dadar, Bombay—14. (735)

Mehta, Burjor Mancherji, B.Com., A. (30-8-49), Munshiff Building, Room No. 20, Second Floor, Captain Colony, Tardeo, Bombay—7. (1590)

**Mehta (C. V.) & Co.**, (C. V. Mehta), Ground Floor, Rajbahadur Mansion, 32, Apollo Street, Fort, Bombay.

Mehta, Chandrakant Vrajlal, A. (1-7-49), **C. V. Mehta & Co.**, Ground Floor, Rajbahadur Mansion, 32, Apollo Street, Fort, Bombay. (1158)

†Mehta, Ghanshyam Bhogilal, B.Com., A. (8-10-50), Income-tax Officer, C/o Office of the Commissioner of Income-tax, Abid Road, Hyderabad (Dn.). (1876)

†Mehta, Gurcharan Das, B.Com., A. (1-7-49), Sugra Building, Kilindini Road, P.O. Box No. 1448, Mombasa. (Kenya Colony). (1248)

**Mehta (H. D.) & Co.**, (H. D. Mehta), Karim Chambers, 1st Floor, 42, Hamam Street, Fort, Bombay.

†Mehta, Harilal Jeshanker, B.Com., A. (26-5-50), Doctor's Bungalow, Near Post Office, Nehru Road, Santacruz, (East), Bombay. (1748)

Mehta, Hariniskant Maganlal, B.A., A. (1-7-49), Gomatibai Gopalashram, 95, Tejpal Road, Vile Parle (East), Bombay—24. (1269)

**Mehta (H. N.) & Co.**, (H. N. Mehta), 50-51, Alli Chambers, Meadows Street, Fort, Bombay.

**Mehta (H. S.) & Co.**, (H. S. Mehta), 1/5, Banaji Street, Cawasji Patel Street, Fort, Bombay—1.

Mehta, Harshad Shantilal, B.Com., A. (1-7-49), F. (1-4-53), **H. S. Mehta & Co.**, 1/5, Banaji Street, Cawasji Patel Street, Fort, Bombay—1. (1206)

Mehta, Hiralal Dasharathlal, B.A., A. (1-7-49), F. (12-3-50), **H. D. Mehta & Co.**, Karim Chambers, 1st Floor, 42, Hamam Street, Fort, Bombay. (501)

Mehta, Hoshang Navroji, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **H. N. Mehta & Co.**, 50-51, Alli Chambers, Meadows Street, Fort, Bombay. (179)

Mehta, Ishverlal S., A. (1-7-49), **Mehta & Co.**, Champa Niwas, Gokhale Road North, (B. B.) Dadar, Bombay—14. (1165)

Mehta, Jayamunishanker B., G.D.A., A. (1-7-49), C/o Larsen & Toubro Ltd., Lloyd Building, Dougall Road, Ballard Estate, Bombay. (983)

Mehta, Maneklal Amulakhrai, A. (1-7-49), F. (16-8-49), **Nagindas & Maneklal**, 29, New Marine Lines, Fort, G.P.O. Box No. 1117, Bombay. (901)

Mehta, Manmohan Chand, B.Com., A. (19-8-50), **Dinubhai & Co.**, Rampura Walla Building, 56, Mahatma Gandhi Road, Indore. (1842)

Mehta, Nalin Indravadan, B.Com., A. (28-11-50), "Ramaprasad", Babulnath Road, Chowpaty, Bombay—7. (1911)

Mehta, Narendra Chimanlal, B.Com., A. (12-9-50), **Vinod & Narendra**, 1st Floor, Manilal Mansion, Cross Lane, Ahmedabad—2. (1868)

**Mehta (P. D.) & Co.**, (P. D. Mehta), 15-A, Bruce Street, Fort, Bombay—1.

Mehta, Pallonji Naswanji, A.S.A.A., A. (1-7-49), F. (16-8-49), **Rustomji N. Mehta & Co.**, 35-37, Hamam Street, Fort, Bombay. (365)

Mehta, Pheroj Dinshaw, G.D.A., A. (1-7-49), **P. D. Mehta & Co.**, 15-A, Bruce Street, Fort Bombay—1. (790)

Mehta, Prafulchandra Ratilal, A. (1-7-49), 418, Chhotalal Bhuvan, Kalbadevi Road, Bombay—2. (1200)

**Mehta (R. S.) & Co.**, (R. S. Mehta), 79-F, Prem Nagar, Dayal Bagh, Agra.

Mehta, Raghbir Singh, M.A., G.D.A., A. (1-7-49), F. (13-10-49), **R. S. Mehta & Co.**, 79-F, Prem Nagar, Dayal Bagh, Agra. (951)

Mehta, Rajendra Dhirajlal, B.A., A. (1-7-49), Plot No. 12, Block No. 15, Sleater Road, Bombay—7. (836)

Mehta, Rajendra Shambhuprasad, B.Com., A. (11-2-53), 1862, Mota Sutarwadas Polc, Khadia, Ahmedabad. (2406)

Mehta, Ramniklal Madhavjee, B.Com., A. (1-7-49), F. (11-11-49), **G. P. Kapadia & Co.**, Hamam House, Hamam Street, Fort Bombay. (916)

Mehta, Ramprasad Chimanlal, F.S.A.A., A. (1-7-49), F. (16-8-49), Municipal Chief Auditor, Municipal Corporation of Bombay, Bombay. (56)

Mehta, Ratanlal Maneklal, G.D.A., A. (1-7-49), F. (16-8-49), **Nagindas & Maneklal**, Maldon House, 29, Marine Lines, G.P.O. Box No. 1117, Fort, Bombay. (381)

Mehta, Rohit Jayantilal, B.Com., A. (25-8-51), 1724, Vadapole, Khadia, Ahmedabad. (2063)

Mehta, Rustomji Nusserwanji, A. (1-7-49), F. (16-8-49), **Rustomji N. Mehta & Co.**, 35-37, Hamam Street, Fort, Bombay. (816)

Mehta, Sumantkumar Dalpatrai, B.Com., A. (11-3-53), 52-A, Abdul Rehman Street, Bombay—3. (2437)

**Mehta & Shah**, (B. M. Mehta & J. V. Shah), 570/4, Reid Road, Ahmedabad, also at Bombay.

**Menon & Ayyar**, (M. C. Menon and K. Ramalinga Ayyar), Varappan's Building, Broadway, Ernakulam. •

Menon, M. C., B.A., A. (1-7-49), F. (12-3-50), **Menon & Ayyar**, Varappan's Building, Broadway, Ernakulam. (939)

Menon, M. Krishnan Kutty, G.D.A., A. (1-7-49), "Krishna Nivas", Bilathikulam Road, P.O. Eranhipalam, Calicut, (536)

Menon, Parappil Ramakrishna, B. Com., A. (16-6-52), **T. K. Menon & Co.**, Puthiyara, Kozhikode—4. S. Malabar. (2224)

†Menon, Thrikandiyur Gopala, B.A., A. (17-11-51), Inspecting Assistant Commissioner of Income-tax Drive, 3, Govt. Place West, Calcutta. (2111)

**Menon (T. K.) & Co.**, (T. K. Menon, P. R. Menon), Puthiyara, Kozhikode—4.

Menon, Thrikandiyur Karunakara, B.A., G.D.A., A. (1-7-49), F. (16-8-49), **T. K. Menon & Co.**, P.O. Puthiyara, Kozhikode (Malabar). (435)

†Menon, Vadakapat Sankara, A. (1-7-49), C/o Shaw Wallace & Co., Ltd., P.O. Box No. 14, Madras. (1295)

†Menzies, Sir Robert, O.B.E., C.A. (Scot.), A. (1-7-49), Post Box No. 77, Sutherland House, Kanpur. (121)

**Merchant (N. E.) & Co.**, (N. E. Merchant), Room No. 4, 1st Floor, Lucky Mansion, Mohamedali Road, Bombay—3.

Merchant, Nurmohomed Esmail, B.Com., A. (1-7-49), F. (12-1-52), **N. E. Merchant & Co.**, Room No. 4, 1st Floor, Lucky Mansion, Mohamedali Road, Bombay—3. (1102)

**Merchant (S. G.) & Co.**, (S. G. Merchant), Jaffershermahomed Building, 4th Floor, Khadak, Bombay—9.

Merchant, Sultanali Gulamhuscin, A. (1-7-49), **S. G. Merchant & Co.**, Jeffershermahomed Building, 4th Floor, Khadak, Bombay—9. (1043)

Millar, Thomas Orr, A. (1-7-49), C/o Mackinnon Mackenzie & Co. Ltd., 16, Strand Road, P.O. Box 162, Calcutta (1426)

Minakshisundaram, T. C., B.A., G.D.A., A. (1-7-49), F. (16-8-49), Sundaram & Srinivasan, 161, Mount Road, Madras. (474)

†Mirza, Boman Manickji, B.Com., A. (22-1-52), 33, Wachelmolla Mansions, 8, Dharamtolla Street, Calcutta. (2125)

Mirza, Framroz Mahiarji, B.Com., A. (15-6-51), C/o Ciba Pharma Ltd., Esplanade House, Waudby Road, Fort, Bombay—1. (2019)

Mirza (J. N.) & Co., (J. N. Mirza), C/o Dalal Desai & Kumana, Meherwan Building, Sir Phirozeshah Mehta Road, Fort, Bombay.

Mirza, Jehangir Nadirshaw, A. (1-7-49), J. N. Mirza & Co., C/o Dalal Desai & Kumana, Meherwan Building, Sir Phirozeshah Mehta Road, Fort, Bombay. (490)

Misra (S. K.) & Co., (S. K. Misra), 39/79, Chowk, Banaras.

Misra, Shri Krishna, B.Com., A. (21-3-50), S. K. Misra & Co., 39/79, Chowk, Banaras. (1669)

†Mistri, Manek Pirosha, B.A., A.S.A.A., A. (1-7-49), Secretary, Tata Sons Ltd., Bombay House, Bruce Street, Fort, Bombay—1. (1306)

Mistri, Manekshaw Dinshawji, B.A., G.D.A., A. (1-7-49), with Kalyaniwalla & Mistry, 32, Apollo Street, Fort, Bombay. (842)

†Mistry, Dinshaw Manek, A.S.A.A., A. (23-9-52), C/o Burmah-Shell Oil Storage & Distributing Co. of India Ltd., Hong Kong House, Dalhousie Square, Calcutta. (2288)

Mistry (E. B.) & Co., (E. B. K. Mistry), Shri Krishna Nivas, 1st Floor, Kalbadevi Road, Bombay—2.

Mistry, E. B. K., B.A., A. (1-7-49), E. B. Mistry & Co., Shri Krishna Nivas (1st Floor), Kalbadevi Road, Bombay—2. (1497)

†Mistry, Gustad Phirozshaw, A. (1-7-49), F. (16-8-49), "Sunshine", 133, Church-gate Reclamation, Fort, Bombay. (633)

†Mistry, Jehangir Jeejeebhoy, B.A., A. (1-7-49), Marine Mansion, 4th Floor, Marine Lines, Bombay—2. (962)

Mistry, Maneck Pheroz, F.S.A.A., A. (1-7-49), F. (16-8-49), Kalyaniwalla & Mistry, 32, Apollo Street, Fort, Bombay. (183)

†Mistry, Nariman Darabshaw, B.Com., A. (22-10-51), E. 15, Shapur Baug, Vithalbai Patel Road, Girgaum, Bombay—4. (2093)

†Mitra, Amal Chandra, B.Com., A. (1-7-49), 34, Amherst Street, Calcutta—9. (981)

†Mitra, Arun Kumar, A. (1-7-49), 49-A, Hari Ghosh Street, P.O. Beadon Street, Calcutta. (1128)

Mitra, Asoka Kumar, B.A., B.Com., A. (12-8-50), 22, Cockler Lane, P.O. Rash-behari Avenue, Calcutta—29. (1820)

†Mitra, Bhupendranath, A. (1-7-49), 29-A, Brindaban Basack Street, Calcutta. (859)

Mitra, Bibhas Kumar, B.Com., A. (25-5-51), B/6, Alonga Mansions, 53, Jatindra Mohan Avenue, Calcutta—5. (2002)

Mitra, Bimal Chandra, B.Sc., A. (1-7-49), 10, Old Post Office Street, 1st Floor (Left Block), Calcutta—1. (1195)

†Mitra, Brindaban Chandra, M.A., G.D.A., A. (1-7-49), F. (16-8-49), 9, Townshend Road, Calcutta—25. (368)

†Mitra, Dharendra Krishna, G.D.A., A. (1-7-49), Secretary, Godfrey Phillips India Ltd., Kurla Road, Chakala, Andheri, Bombay. (491)

†Mitra, Kamal Kumar, B.A., A.S.A.A., A. (3-12-51), 182-B, Lansdowne Road, Calcutta—29. (2117)

†Mitra, Kasi Sanker, M.B.E., B.A., A.S.A.A., A. (1-7-49), Deputy Director, Directorate of Health Services (A. & A.), Government of West Bengal, Writers' Buildings, Calcutta. (579)

†Mitra, Nirad Baran, B.Com., A. (26-5-50), 15, Kali Kumar Banerjee Lane, Tala, Calcutta—2. (1744)

Mitra (N. C.) & Co. (N. C. Mitra), 10, Old Post Office Street, 1st Floor, Left Block, Calcutta.

- Mitra, Nirmal Chandra, B.Sc., A. (1-7-49), F. (13-10-49), N. C. Mitra & Co., 10, Old Post Office Street, First Floor, Left Block, Calcutta—1. (941)
- †Mitra, Nirmal Kumar, B.A., G.D.A., A. (1-7-49), F. (24-11-51), Secretary & Accountant, Saxby & Farmer (India) Ltd., 17, Convent Road, Entally, Calcutta-14, (531)
- Mitra (P.K.) & Co., (P. K. Mitra & C. P. Mukherjee), P-7, Mission Row Extension, Calcutta, also at Darjeeling.
- Mitra, Pravat Kumar, B.Sc., F.S.A.A., A. (1-7-49), F. (16-8-49), P. K. Mitra & Co., P-7, Mission Row Extension, Calcutta, (298)
- Mitra (R. K.) & Co., (R. K. Mitra), 10, Old Post Office Street, Calcutta.
- Mitra, Rabindra Kumar, B.Com., A. (21-3-50), R. K. Mitra & Co., 10, Old Post Office Street, Calcutta. (1672)
- †Mitra, Robindra Nath, M.A., B.Com., A. (1-7-49), 3, Surendranath Chatterjee Road, Calcutta—38. (1073)
- Mitra (S.) & Co., (S. K. Mitra), 22-A, Amrita Banerjee Road, Calcutta—26.
- †Mitra, Sachl Kumar, B.A., A.S.A.A., A. (1-7-49), C/o Duncan Bros. & Co., Ltd., 31, Netaji Subhas Road, Calcutta. (1466)
- Mitra, Sallendra Nath, B.Sc., B.Com. (Lond.), A.C.A., (Eng. & Wales), A. (1-7-49), F. (16-8-49), Gupta & Mitra, Windsor House, P-14, Mission Row Extension, Calcutta. (374)
- Mitra, Salil Kumar, B.Sc., B.Com., A.S.A.A., A. (1-7-49), 2/1, Townshend Road, Calcutta—25. (1504)
- †Mitra, Samir Kumar, B.Sc., A. (1-7-49), C/o James Finlay & Co., Ltd., 2, Netaji Subhas Road, Calcutta. (1089)
- Mitra, Subhas Kumar, B.Sc., B.Com., A. (24-4-52), 226, Upper Circular Road, Calcutta—4. (2200)
- Mitra, Sudhansu Kumar, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), S. Mitra & Co., 22/A, Amrita Banerjee Road, P.O. Kalighat, Calcutta—26. (267)
- †Mitra, Sunil Chandra, B.Com., A. (27-11-52), 30, Madan Mitra Lane, Calcutta—6. (2334)
- Mittal, Avtar Krishan, A.C.A. (Eng. & Wales), A. (26-6-51), 32-A, Lansdowne Road, Calcutta—20. (2032)
- Mitter (S. K.) & Co., (S. K. Mitter), 71-A, Netaji Subhas Road, Calcutta.
- Mitter, Santosh Kumar, M.A., G.D.A., A. (1-7-49), F. (16-8-49), S. K. Mitter & Co., 71-A, Netaji Subhas Road, Calcutta. (25)
- †Mitra, Ishan Chandra, M.A., A. (17-4-51), with Price, Waterhouse, Peat & Co., B-4, Clive Buildings, Calcutta. (1987)
- Modi (A. B.) & Co., (A. B. Modi), 53-55, Lakshmi Building, Sir Phirozeshah Mehta Road, Fort, Bombay.—1.
- Modi, Ashok Brijlal, B.A. (Hons.), A. (14-2-52), A. B. Modi & Co., 53-55, Lakshmi Building, Sir Phirozeshah Mehta Road, Fort, Bombay—1. (2143)
- Modi, Behramji Manekji, B.Com., F.S.A.A., A. (1-7-49), Rehmat Munzil, Opposite Churchgate Station, Fort, Bombay. (57)
- †Modi, Nanabhai Manekji, B.A., G.D.A., A. (1-7-49), with Chandabhoy & Jassoobhoy, Advani Chambers, Sir Phirozeshah Mehta Road, Fort, Bombay. (996)
- Modi, Narendra Harilal, A. (1-7-49), F. (12-1-52), G. M. Kapadia & Co., 36-B, Tamarind House, Tamarind Lane, Fort, Bombay—7. (1051)
- Mody & Co., (C. T. Mody) Kabibai Trust Building, New Barden Lane, Kazi Syed Street, 2nd Floor, Bombay—3.
- Mody, Chimanlal Tribhubandas, A. (1-7-49), Mody & Co., Kabibal Trust Building, New Barden Lane, Kazi Syed Street, 2nd Floor, Bombay—3. (1353)
- †Mody, Cooverji Shavaksha, A. (1-7-49), Petit House, "B" Block No. 10, Gowalia Tank Road, Bombay. (1283)
- Mody, Fredoon Kaikhushroo, A. (1-7-49), 1, Rustom Baug, Victoria Road, Bombay—27. (847)
- Mody, Nowroji Rustamji, B.Com. (Lond), F.C.A. (Eng. & Wales), A. (1-7-49), F. (16-8-49), A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Fort, Bombay. (3)
- Mohan, Balebail, B.Com., A. (4-10-52), C/o Mrs. B. Dasannachar, Pentlandpet, Mangalore—3. (2297)

**Mohan & Co.**, (B. N. Mohan), Bisheshwar Nath Road, Opp. Jai Hind Talkies, Lucknow:

Mohan, Bhola Nath, G.D.A., A. (1-7-49), F. (16-8-49), **Mohan & Co.**, Bisheshwar Nath Road, Opp. Jai Hind Talkies, Lucknow. (148)

†Mohindra, Daya Bhushan, M.A., B.Com. (Lond.), A.C.A., (Eng. & Wales), A. (14-4-52), C/o Imperial Chemical Industries (India) Ltd., 18, Strand Road, Calcutta. (2187)

Mohoni, Manohar Gopal, B.Com., A. (13-2-53), Nimkar's Blocks, Bhartiya Bhavan, 17th Road, Khar, Bombay—21. (2412)

Moitra, Debendra Lal, B.Sc., G.D.A., A. (1-7-49), 3/1-B, Chidam Modi Lane, Calcutta—6. (398)

†Moleshworth, Hugh Mervyn, B.A., A. (1-7-49), C/o Imperial Chemical Industries (India) Ltd., 18, Strand Road, Calcutta. (1324)

†Mondal, Hara Ballav, A. (1-7-49), C/o Shaw Wallace & Co. Ltd., 4, Bankshall Street, P.B. No. 70, Calcutta. (1415)

**Mookerjee Banerjee & Co.**, (S. K. Mukhopadhyay), 12, Old Post Office Street, Calcutta.

**Mookerjee Guhathakurta & Co.**, (P. K. Guhathakurta & M. Mukherjee), 5 & 6, Hare Street, Calcutta.

**Mookherjee (L. P.) & Co.**, (L. P. Mookherjee), P-15, Bentick Street, Calcutta—1.

Mookherjee, Lakshmi Pada, B.Com., A. (20-8-51), **L. P. Mookherjee & Co.**, P-15, Bentinck Street, Calcutta—1. (2056)

†Moos, Framroze Ratonshaw, B.A., A.C.I.S. (Lond.), A. (27-7-50), C/o Pioneer Magnesia Works Ltd., Chartered Bank Building, Fort, Bombay—1. (1815)

†Morriss, Joseph, A. (1-7-49), Chief Accountant, Octavies Steel Co. Ltd., P.O. Box No. 55, Calcutta—1. (1400)

Motafraam, Adie Rustomjee, A. (5-2-52), 573-A, Vakharia House, Chira Bazar, Bombay—2. (2131)

Motiwala, Bhicajee Dadabhoy, B.Com., A. (1-7-49), C/o Dr. S. B. Mehta, M.B.B.S., Ferrera Mansion, Sitaladevi Temple Road, Mahim, Bombay. (1443)

**Motta & Co.**, (V. M. Motta), Gaya Building, 109, Masjid Bunder Road, Bombay—3.

Motta, Versey Mayabhai, A. (1-7-49), F. (28-8-52), **Motta & Co.**, Gaya Building, 109, Masjid Bunder Road, Bombay—3. (1157)

Mucadam, Chandabhoy Rustamji, B.Com., G.D.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **B. P. Gharda & Co.**, 121, Mahatma Gandhi Road, Fort Bombay. (886)

Mudaliar, Manicka Kandaswamy, G.D.A., A. (1-7-49), No. 4 Rajarathnam Street, Kilpauk, Madras. (273)

Mukadam, Minoo Burjorjee, B.A., A. (2-3-51), 22-D, Parsee Bazar Street, Fort, Bombay. (1965)

Mukaddam, Fakhir Abdullah Fakhir Muzaffaruddin, B.Com., A. (10-3-53), **Fakhir & Co.**, Shahru Castle (First Floor), Mohamedali Road, Bombay—3. (2435)

**Mukerjea (P. N.) & Co.**, (P. N. Mukerjea), 11, Old Post Office Street, Calcutta.

Mukerjea, Pashupati Nath, B.Sc., F.S.A.A., A. (1-7-49), F. (22-11-51), **P. N. Mukerjea & Co.**, 11, Old Post Office Street, Calcutta. (1035)

**Mukerjee (B.) & Co.**, (S. C. Majumdar), 10, Old Post Office Street, (1st Floor), Calcutta—1.

**Mukerjee (M.) & Co.**, (M. L. Mukerjee), 24, Netaji Subhas Road, Calcutta.

Mukerjee, Makhom Lall, A. (1-7-49), F. (16-8-49), **M. Mukerjee & Co.**, 24, Netaji Subhas Road, Calcutta. (22)

†Mukhalingeswara Rao, K. S. V., B.Com. (Hons.), B.L., A. (1-7-49), C/o Indian Leaf Tobacco Development Co. Ltd., Rajahmundry, (East Godavari Dt.). (1115)

**Mukherjee & Co.**, (M. M. Mukherjee), 1-B, Old Post Office Street, Calcutta—1.

Mukherjee, Amolendu Sekhar, B.Com., A. (21-3-52), 142, Ramakrishtopur Lane, P.O. Sibpur, Howrah. (2180)

Mukherjee, Anup Krishna, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **Gangull Mukherjee & Co.**, 23, Strand Road, Post Box No. 719, Calcutta. (277)

Mukherjee, Asru Kumar, B.Com., A. (11-2-53), 37/1, Kalaram Bose Ghat Road, Calcutta—25. (2405)

- Mukherjee (B. B.) & Co.**, (S. N. Das Gupta), 17, Mangoe Lane, Calcutta—1.
- Mukherjee (B. N.) & Co.**, (A. M. Paul), 8/2, Hastings Street, 2nd Floor, Room No. 21, Calcutta.
- Mukherjee, Bhabani Prasad**, B.Com., A. (1-7-49), 1/B, European Asylum Lane, Calcutta—16. (1536)
- †**Mukherjee, Bhupendra Narayan**, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), Income-tax Appellate Tribunal, 23-A, Thornhill Road, Allahabad. (245)
- †**Mukherjee, Bimal Charan**, A.S.A.A., A. (1-7-49), 2, Nyayaratna Lane, Shyambazar, Calcutta—4. (585)
- Mukherjee, Chandi Prasad**, B.A., F.S.A.A., A. (1-7-49), F. (28-4-50), **P. K. Mitra & Co.**, P-7, Mission Row Extension, Calcutta. (918)
- Mukherjee (D. N.) & Co.**, (G. Sanyal), 10, Old Post Office Street, Calcutta.
- Mukherjee, Dharendra Nath**, A. (29-11-49), F. (28-8-50), **George Read & Co.**, Avenue House, Chowringhee Square, Calcutta—1. (1626)
- †**Mukherjee, Dwijendra Nath**, B.A., A.S.A.A., A. (7-7-50), **Martin Burn Ltd.**, 12, Mission Row, Calcutta. (1786)
- Mukherjee, Gopal Chandra**, B.A., B.Com., A. (16-2-52), 29/3, Serpentine Lane, Calcutta—14. (2152)
- Mukherjee, Mohajit**, B.A., B.Com., A. (12-11-49), 19, Behari Doctor Road, Bhowanipore, Calcutta—25. (1616)
- Mukherjee, Moni Mohan**, A. (1-7-49), F. (23-5-52), **Mukherjee & Co.**, 1-B, Old Post Office Street, Calcutta—1. (821)
- Mukherjee, Prokash Kumar**, B.Com., A. (1-7-49), 46, Suburban School Road, Bhowanipur, Calcutta. (1133)
- Mukherjee, Ranajit Kumar**, B.Com., A. (1-7-49), F. (4-2-53), **S. Sen & Co.**, 137, Canning Street, Calcutta. (1155)
- Mukherjee (S. K.) & Co.**, (B. N. Mukhopadhyay and S. C. Chatterjee), 17, Mangoe Lane, Calcutta.
- Mukherji, Prafulla Kumar**, G.D.A., A. (1-7-49), F. (16-8-49), **Mukherji & Roy**, 23, Strand Road, Post Box No. 2595, Calcutta—1. (282)
- Mukherji, Prafulla Kumar**, M.A., B.Com., A. (1-7-49), F. (16-8-49), **Green & Co.**, 3, S. N. Banerjee Road, Calcutta—13. (843)
- Mukherji, Prasanta Kumar**, B.Com., A. (1-7-49), **S. N. Mukerji & Co.**, 1-B, Old Post Office Street, Calcutta. (988)
- Mukherji & Roy**, (P. K. Mukherji & A. M. Roy), 23, Strand Road, Post Box No. 2595, Calcutta—1.
- Mukherji (S. N.) & Co.**, (P. K. Mukherji & S. N. Mukherji), 1-B, Old Post Office Street, Calcutta.
- Mukherji, Satyendra Nath**, F.S.A.A., A. (1-7-49), **S. N. Mukherji & Co.**, 1-B, Old Post Office Street, Calcutta. (163)
- Mukherji, Susruta**, B.Com., M.A. (Com.), A. (20-8-51), **Susrut Mukherji & Co.**, 8/2, Hastings Street, 2nd Floor, Calcutta—1. (2055)
- Mukhopadhyay, Amarnath**, G.D.A., A. (1-7-49), F. (16-8-49), 12, Dalhousie Square East, Calcutta—1. (620)
- Mukhopadhyay, Bhupendra Nath**, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), **N. Sarkar & Co.**, 17, Mangoe Lane, Calcutta. (250)
- †**Mukhopadhyay, Bimal Behari**, B.Sc., B.Com., A. (1-11-51), 39/5, Cossipur Road, Calcutta—38. (2101)
- †**Mukhopadhyay, Siv Sankar**, B.Com., A.S.A.A., A. (1-7-49), C/o M/s Turner Morrison & Co. Ltd., 6, Lyons Range Calcutta. (1478)
- Mukhopadhyay, Sulabh Kumar**, B.Com., A. (10-3-53), C/o **Mookerjee Banerjee & Co.**, 12, Old Post Office Street, Calcutta—1. (2434)
- Mukhopadhyay, Sushil Kumar**, G.D.A., A. (1-7-49), F. (16-8-49), **Mookerjee Banerjee & Co.**, 12, Old Post Office Street, Calcutta. (370)
- Mulay (L. A.) & Co.** (L. A. Mulay), 1123, Gandhi Road, Akola (M. P.).
- Mulay, Laxman Anant**, B.Com., A. (22-9-52), **L. A. Mulay & Co.**, 1123, Gandhi Road, Akola (M. P.). (2285)
- Mulla & Co.**, (P. N. Mulla), 811, Parsi Colony, Dadar, Bombay.
- Mulla, Peshotan Nadirshaw**, B.Com., LL.B., A. (1-7-49), **Mulla & Co.**, 811, Parsi Colony, Dadar, Bombay. (1470)



Mullaji, Tayeb Mohammedi, B.Com., A. (16-2-53), **T. M. Mullaji & Co.**, C/o. M/s. A. A. Mama & Bros., 199, Abdulrehman St., Bombay.—3. (2416)

†Munolli, Shankar Ramchandra, A. (18-8-50), Dongre Building, 384, Lamington Road, Bombay—7. (1828)

Munsiff, Pheroze Pohchaji, B.Com., A. (1-7-49), 280/3, Bhlwandiwalla's House, Marine Lines, Bombay—2. (1222)

**Murthy & Co.**, (A. Sambandamurthy & Bhoj Raj), Gunfoundry, Hyderabad (Dn.).

Murti, Mutkur Srinivasa, B.A., B.L., A. (1-7-49), 149, Margosa Avenue, P.O. Malleswaram, Bangalore—3. (802)

Muthukumaraswami, T., G.D.A., A. (1-7-49), F. (16-8-50), **Swami & Vasan**, Vijayapuram Post, Tiruvarur, Tanjore District. (538)

Muthuswamy, Krishnaswamy Iyer, G.D.A., A. (1-7-49), Accountant, The Mysore Sugar Company Ltd., Mandya. (Mysore State). (236)

Muthuswamy, Narayanaswami Aiyar, B.A., A. (1-7-49), F. (20-11-50), **N. M. Swamy & Co.**, No. 7, General Bazar (opp. to Chitra Talkies), Secunderbad (Dn.). (868)

Muzumdar, Madhav Maheshwar, B.Com., A. (16-5-50), **Borkar & Muzumdar**, Ramdeo Galli, Belgaum. (1720)

†Muzumdar, Martobrao Purushottam, A. (2-1-52), 7, Radha Mandir, 213, Sir Bhalchandra Road, Bombay—19. (2122)

Nachadalingam, Arumugam, G.D.A., A. (1-7-49), F. (16-8-49), 79, Mela Chetty Street, Madhurai. (177)

†Nagabhushan, Bagilur Subbaramiah, B.Sc. (Hons.), A. (7-2-51), Internal Audit Officer, Sindri Fertilisers & Chemicals Ltd., Sindri P.O., Dist. Manbhum. (1949)

\*Naganathan, Nurani Anantanarayana, G.D.A., A. (1-7-49), F. (16-8-49), 32, Alarmelumangapuram, Mylapore, Madras. (87)

Nagar, Pannalal Mannalalji, B.Com., A. (21-6-51), C/o Jain Khushalji Jetha, 389/391, Chira Bazar, Narpat Mansion, Bombay—2. (2027)

†Nagaraj, Sreenivasa, G.D.A., A. (1-7-49), C/o T. U. C. S. Ltd., 109, Big Street, Triplicane, Madras. (227)

†Nagarajan, T. V., B.A. (Com.), A. (1-7-49), 40-D, Raja Bazar, New Delhi. (1471)

†Nagaraja Rao, Rayasam, A. (1-7-49), C/o Bird & Co., Chartered Bank Building, Calcutta. (1044)

Nagaratnam, Subbier, B.A., A. (12-6-51), C/o Curzon & Co., Mount Road, Madras —2. (2014)

**Nagindas & Maneklal**, (M. A. Mehta & Ratanlal M. Mehta), 29, Maldon House, Marine Lines, G.P.O. Box No. 1117, Fort, Bombay, also at Ahmedabad.

Naidu, Bhandi Bakthavatsalu, B.A., G.D.A., A. (1-7-49), F. (16-8-49), 37, Godown Street, Madras—1. (313)

Naidu, Perambati Munuswami Varatharajulu, G.D.A., A. (1-7-49), F. (16-8-49), No. 4, Millers Road, Kilpauk, Madras. (169)

**Naik (H.) & Co.**, (H. Naik), Telenga Bazar, Cuttack.

Naik, Hrudayanand, B.A., A. (1-7-49), F. (16-8-49), **H. Naik & Co.**, Telenga Bazar, Cuttack. (710)

Naik, Khandubhai Manibhai, G.D.A., A. (1-7-49), F. (6-7-52), 67, Stephen House, 4, Dalhousie Square East, Calcutta. (76)

Naik, Maganlal Kalyanji, B.Com., A. (23-8-50), Accountant, Surat Borough Municipality, Surat. (1846)

Naik, Mahadeo Vamanrao, A. (23-8-50), P.O. Box 168, Indu House, Dougall Road, Ballard Estate, Bombay—1. (1852)

Nair, Kunnath Raghavan, G.D.A., A. (1-7-49), F. (22-6-50), **Varma & Varma**, T. D. Road, Ernakulam, (523)

Nair, Pathiyil Aravindakshan, B.Com., A. (26-4-50), Saraswati Sadan, 13, Turner Road, Bandra, Bombay—20. (1704)

Nambiyar, Kottayam Kadangode Sridharan, B.A., A. (28-3-51), with **Varma & Varma**, Ernihipalayam, Calicut. (1976)

**Nanda & Co.**, (Madan Lal Nanda), Back Bay View, 3, New Queens Road, Bombay —4.

- Nanda, Madan Lal, B.A., A. (1-7-49), **Nanda & Co.**, Back Bay View, 3, New Queens Road, Bombay—4. (1296)
- Nandagopal, S., B.A., A. (16-4-52), 112, Varadamuthlappan Street, Madras—1. (2194)
- Nandi, Nirad Baran, A. (20-5-52), 30/8-B, Doctor Lane, Calcutta—14. (2214)
- Nandi (P. C.) & Co.**, (P. C. Nandi), Lindlie Chambers, 6, Hastings Street, Calcutta.
- Nandi, Prafulla Chandra, M.A., (Cantab.), B.Sc., A. (1-7-49), F. (16-8-49), **P. C. Nandi & Co.**, Lindlie Chambers, 6, Hastings Street, Calcutta. (40)
- Nandy, Ajit Kumar, B.Com., A. (16-2-52), with **D. P. Chatterjee & Co.**, 10, Old Post Office Street, Calcutta. (2151)
- †Nanjī, Mahomed Usman Husein, B.Com., A. (13-2-51), Aminamanzil, Room No. 11, Rochiram Thakordas Road, Jubileeabad, Kharadhar, Karachi—2. (1952)
- Nanubhai & Co.**, (D. H. Parmar & S. N. Desai), Jehangir Wadia Building, 51, Mahatma Gandhi Road, Fort, Bombay.
- Nanubhai Desai & Co.**, (N. J. Desai, B. M. Mapara & B. M. Jantrania), Sir Vithaldas Chambers, 10, Apollo Street, Fort, Bombay.
- Narooji, Rustam Ratanshaw, A. (1-7-49), Orient House, 666, Parsi Colony, Dadar, Bombay—14. (589)
- Narainlal Agarwal & Co.**, (N. L. Agarwal), 58-60, Vithalwadi, Kalbadevi Road, Bombay—2.
- Narain Prasad, B.A. (Com.), A. (21-3-50), **Jagdish Prasad & Co.**, Chandni Chowk, Delhi—6. (1654)
- Naralkar, Bal Narayan, A. (1-7-49), Mutha's Bungalow, Station Road, Ahmednagar, (1513)
- Narasimham (G. L.) & Co.**, (G. L. Narasimham), 6, Stringers Street, G. T., Madras—1.
- Narasimham, Gullapalli Lakshmi, G.D.A., A. (1-7-49), F. (16-8-49), **G. L. Narasimham & Co.**, 6, Stringers Street, G.T., Madras—1. (66)
- Narasimham, K. B., B.Sc. (Hons.), A. (16-4-52), 34, Telugu Brahmin Street, Colmbatore. (2192)
- †Narasimham, Prabhala, G.D.A., A. (1-7-49), 744, Road No. 2, Parsee Colony, Dadar, Bombay. (1447)
- Narasimhan, Appukkudal Venkatasubbier, B.A., A. (1-7-49), F. (11-11-49), **P. S. Subramania Iyer & Co.**, 51, James Street, Secunderbad. (Deccan). (551)
- Narasimhan, K., B.A., A. (1-7-49), 18, Big Street, Kumbakonam, (Tanjore Dt.). (946)
- Narasimhan (K. V.) & Co.**, (K. V. Narasimhan, K. V. Raghavachari & P. Srinivasan), Upstairs, (above Lakshmi Cafe), Arni Road, Vellore, also at Chittoor, Kancheepuram and Madras.
- Narasimhan, Kasturi Varadachari, M.A., G.D.A., A. (1-7-49), F. (16-8-49), **K. V. Narasimhan & Co.**, 295, Thambuchetty Street, Madras. (409)
- Narasimhan (R.) & Co.**, (R. Narasimhan), No. 2, Kondi Chetty Street, G. T., Madras—1.
- Narasimhan, Raghunatha, A. (1-7-49), F. (28-7-51), United India Building, 4th Floor, Sir Phirozeshah Mehta Road, Fort, Bombay—1. (853)
- Narasimhan, Ramaswamy, B.Com., A. (28-5-51), **R. Narasimhan & Co.**, No. 2, Kondi Chetty Street, G. T., Madras—1. (2003)
- Narasimhan, S. A. (1-7-49), **N. S. Aiyar & Co.**, 8, Co-operative House, Telang Road, Matunga, Bombay—19. (877)
- †Narasimha Murthy, B. V., A. (1-7-49), Flg., Officer, I.A.F. Station, Jalahalli, Bangalore—1. (1242)
- †Narasimhamurty, Pillutla, B.Com., A. (22-2-53), Accounts Officer, The Orissa Road Transport Co. Ltd., Berhampur, (Ganjam Dt.). (2426)
- †Narasimhamurty, Pillutla, B.Com., A. (1-4-53), C/o M. V. Kutumbarao, Bank of Baroda Ltd., Hyderabad. (Dn.). (2456)
- †Narasimha Rao, Moddali Jwala Venkata Lakshmi, B.Com., A. (25-7-50), 2, Kandappa Mudali Street, Triplicane, Madras. (1809)
- Narasimha Rao, Narkadamilly Lakshmi, G.D.A., A. (1-7-49), F. (16-8-49), **B. Purushottam & Co.**, "Audit House", Gandhi Road, Proddatur, (Cuddapah District). (556)

†Naravi, Sunderrao Krishnarao, A. (4-10-51), New B, Square, Saraswat Colony, Santacruz, Bombay—23. (2085)

**Narayan & Raghavan**, (M. R. Narayanan, & G. Raghavan), 37, Errabaluchetty Street, Madras—1, also at Tiruchirappalli.

Narayan, Thalore Viswanath, A. (2-6-52), 22/261, Kunnath Mana Buildings, Shoranur Road, Trichur. (2218)

Narayan, Venkataramalyer Anantha, G.D.A., A. (1-7-49), 9/68, Sambandam Road, R. S. Puram, Coimbatore. (84)

**Narayana Aiyar & Co.**, (T. S. Narayana Aiyar & P. Kalyanasundaram), 4, Bhagavantham Gupta Street, Thyagaraya Nagar, Madras—17, also at Bangalore.

Narayana Aiyar, Thalalyur Subramania, G.D.A., A. (1-7-49), F. (16-8-49), **Narayana Aiyar & Co.**, Ramakrishna Buildings, Sir Narasimharaja Road, Bangalore—2. (285)

†Narayana Iyer, Ramkrishnier, G.D.A., A. (1-7-49), C/o General Motors India Ltd., P.O. Box 39, Bombay. (690)

**Narayana Iyer (S.)**, (S. Narayana Iyer), 23, Perumal West Car Street, Thirunelveli Junction, also at Karalkudi.

**Narayana Iyer (S.), & Rangaswami (K. E.)**, (S. Narayana Iyer & K. E. Rangaswami), 27, West Chitral Street, Madhurai.

Narayanan, A. C., B.A., A. (25-8-51), **B. Purushottam & Co.**, 460, Avenue Road Bangalore City. (2065)

†Narayanan, Mandyam Dhati, B.A., A. (1-7-49), C/o Champion Reef Ooregum Joint Operation, Champion Reefs P.O. (Kolar Gold Fields). (750)

Narayanan, M. R., B.A., A. (22-2-52), **Narayan & Raghavan**, 37, Errabaluchetty Street, Madras—1. (2164)

Narayanan, Sesha Iyengar, G.D.A., A. (1-7-49), 7, Anju Mansion, Brahmanwada Road, Matunga G.I.P., Bombay—19. (1109)

Narayanan, Sivasailam, G.D.A., A. (1-7-49), F. (16-8-49), **S. Narayana Iyer & K. E. Rangaswami**, 27, West Chitral Street, Mathurai. (210)

†Narayanan, V., A. (1-7-49), Assistant Accounting Manager, Indian Telephone Industries Ltd., Duravani Nagar P.O., Bangalore. (1537)

†Narayanan, Vallloor Krishnaswamy, B.A., A. (1-7-49), with **Fraser & Ross**, Post Box No. 1352, Barrow House, 12, McLean Street, Madras—1. (1388)

Narayanaswamy, Krishnasamy, G.D.A., A. (1-7-49), F. (13-10-49), 32, Killadar Street, P.O. Teppakulam, Trichinopoly. (91)

†Narayanaswami, A., B.A., A. (1-7-49), A/9, Shree Ram Nagar, Ghodbunder Road, Andheri (West), Bombay. (978)

†Narayanaswami, Guruswami Sastri, B.A., A. (1-9-51), No. 4, Asoka Road, New Delhi. (2071)

Narayanaswamy, Angaral Viswanatha, A. (1-7-49), 69, Andar Street, Tiruchirappalli (1218)

Narayanaswamy, Gopalakrishna, B.Sc., A. (16-2-52), with **S. Venkatram & Co.**, 313, Linghi Chetty Street, Madras—1. (2161)

Narayanaswamy, Mallichetti, B.A., A. (25-11-50), 129/14, Subedar Street, Chittoor, (Chittoor Dist.). (1906)

Narayanaswamy Aiyar, Papanasam Swaminathan, A. (1-7-49), F. (29-5-50), **Aiyar & Co.**, Lakshmi Building, Connaught Circus, New Delhi. (835)

†Nargolwala, Shiavax Dinshaw, B.Com. (Bom.), B.Com. (Hons.) (Lond.), I.C.S., A. (1-7-49), Commissioner, Income-tax Investigation Commission, 1/C, Chowringhee Sq., Avenue House, 2nd Floor, 3, Government Place West, Calcutta. (18)

Narrelwala, Pestonji Mancherji, B.A. (Hons.), LL.B., A.S.A.A., A. (13-12-51), C/o **S. R. Batlibol & Co.**, 1-B, Old Post Office Street, Calcutta. (2124)

Nataraja Iyer, Angaral Sundareswara Ananda, G.D.A., A. (1-7-49), F. (16-8-49), **Nataraja Iyer & Co.**, Abid Road, Post Box No. 157, Hyderabad (Deccan). (31)

**Nataraja Iyer & Co.**, (A. S. A. Nataraja Iyer, U. P. Jagadishan, A. N. Ramanathan & A. N. Rajagopal), Post Box No. 157, Abid Road, Hyderabad (Deccan), also at Secunderabad (Deccan).

Natarajan, Chittur Anantakrishna Aiyar, B.A., A. (1-7-49), F. (26-5-51), **D. Rangaswamy & Co.**, 292, Netaji Subhas Chandra Bose Road, Madras—1. (874)

†Natarajan, K., B.A., A. (1-7-49), Assistant Controller of Accounts, The Tata Iron & Steel Co., Ltd., Jamshedpur. (881)

Natarajan, Krishnaswami, A. (22-11-51), C/o Shri R. Venkataraman, B.A., B.L., Indian Bank Buildings, First Line Beach, Madras—1. (2113)

Natarajan, P., A. (1-7-49), F. (16-8-49), 1st Agraharam, Salem. (670)

Natarajan, R., A. (1-7-49), Accountant, Indian Mutual Life Association Ltd., 10, Mount Road, Madras. (1340)

†Natarajan, Ramchandra, A. (1-9-50), 161, Lloyds Road, Royapettah, Madras. (1858)

Natarajan, Subramania, A. (1-7-49), Chari & Co., 3, Arantangi Road, Pudukottal. (295)

Natarajan, V., G.D.A., A. (1-7-49), F. (16-8-49), 117, Armenian Street, G.T., Madras—1. (454)

Natarajan, V., B.A., A. (23-12-49), 80, Singharathope Street, Trichinopoly. (1640)

Natesan (G.) & Co., (G. Natesan & J. Krishnaswami), No. 4, Dabir Middle Street, Kumbakonam, also at Thirupapuliur.

Natesan, Gopalakrishna Iyer, G.D.A., A. (1-7-49), F. (16-8-49), G. Natesan & Co., 4, Dabir Middle Street, Kumbakonam. (116)

Nath Ahuja & Co., (G. R. Nath), 21, Park Area, Karol Bagh, Delhi.

Nath, Gobind Ram, B.A., A. (1-7-49), Nath Ahuja & Co., 21, Park Area, Karol Bagh, Delhi. (932)

†Nathan, Benson, A. (1-7-49), C/o Lever Brothers (India) Ltd., 4, Lyons Range, Calcutta. (610)

Nathan (S. R.) & Co., (S. Renganathan), 273/6, Deodhar Road, Prabha Baug, Matunga (G.I.P.), Bombay—19.

Navder (D. N.) & Co., (D. N. Navder), Motlibhai Wadia House, 22-D, Parsi Bazar Street, Fort, Bombay.

Navder, Darabsha Nusserwanji, B.Com., G.D.A., F.S.A.A., A. (1-7-49), F. (16-8-49), D. N. Navder & Co., Motlibhai Wadia House, 22-D, Parsi Bazar Street, Fort, Bombay. (145)

Nayak (S. S.) & Co., (S. S. Nayak), Room No. 71, 4th Floor, Lakshmi Building, Sir P. Mehta Road, Fort, Bombay—1.

Nayak, Suresh Sunderrao, B.Com., A. (3-7-51), S. S. Nayak & Co., Room No. 71, 4th Floor, Lakshmi Building, Sir P. Mehta Road, Fort, Bombay—1. (2036)

Nayak, Ullal Varadaraja, B.A., A. (26-9-49), Car Street, Mangalore. (1608)

Nayar (K. K.) & Co., (K. K. Nayar), Rukmani Colony, Bangalore—1.

Nayar, Kolazhi Krishnan, G.D.A., A. (1-7-49), F. (16-8-49), K. K. Nayar & Co., Rukmani Colony, Bangalore—1. (608)

Neelakantan, E. S. R.A., G.D.A., A. (1-7-49), F. (16-8-49), Mani & Co., 5, Kondi Chetty Street, Madras—1. (577)

Nerurkar (A. N.) & Co., (A. N. Nerurkar), Plot No. 247, Behind Ruia College, Matunga, Bombay—19.

Nerurkar, Anandrao Narayan, B.Com., A. (19-8-50), A. N. Nerurkar & Co., Plot No. 247, Behind Ruia College, Matunga, Bombay—19. (1839)

Nerurkar (M. S.) & Co., (M. S. Nerurkar), Belle View, Lakshmi Napoo Road, Opposite G.I.P. Dadar, Bombay—14.

Nerurkar Mangesh Shantaram, B.Com., A. (14-8-50), M. S. Nerurkar & Co., Belle View, Lakshmi Napoo Road, Opp. G.I.P., Dadar, Bombay—14. (1821)

†Nicholson, Jehangir Kaikhosru Sorabji, B.A., A. (1-7-49), C/o Bruel & Co., Taj Building, Hornby Road, Bombay. (686)

†Niemeyer, John Roderick Theodore, A. (1-7-49), C/o Andrew Yule Co., Ltd., 8, Clive Row, Calcutta. (1180)

Niiasure, Keshao Balwant, A. (1-7-49), V. K. Tembe & Co., Examiner Press Building, Medows Street, Fort, Bombay. (1533)

Nissim (M. M.) & Co., (M. K. Mahadevan & M. M. Nissim), 12, Rampart Row, Fort, Bombay.

Nissim, Meyer Maurice, G.D.A., A. (1-7-49), F. (16-8-49), M. M. Nissim & Co., 12, Rampart Row, Fort, Bombay. (101)

†Niyogi, Mohit Kumar, B.Com., A. (13-6-51), P-153, Manmatha Datta Road, Calcutta—37. (2015)

†Niyogi, Premanjan, A. (1-7-49), with **Lovelock & Lewes**, Mercantile Bank Buildings, 1st Line Beach, P.B. No. 1720, Madras. (1500)

†Norman, Leonard Herbert, A. (1-7-49), C/o Price Waterhouse & Co., 3, Frederick's Place, Old Jewry, London, E.C. 2. (1382)

Nundy, Manmatha Nath, B.Com., A. (1-7-49), F. (12-1-52), **Ghose Nundy & Co.**, 71/A, Netaji Subhas Road, Room No. C/7, Calcutta. (759)

Nundy, Monoj Kumar, B.Com., A. (1-7-49), F. (28-8-50), **Nundy Roy & Co.**, 6, Old Post Office Street, Calcutta—1. (754)

**Nundy Roy & Co.**, (M. K. Nundy), 6, Old Post Office Street, Calcutta—1.

**Oak (S. P.) & Co.**, (S. P. Oak), 106-108, Meadows Street, 2nd Floor, Opp. Examiner Press Building, Fort, Bombay—1.

Oak, Shripad Parshuram, B.A., LL.B., A. (1-7-49), **S. P. Oak & Co.**, 106-108, Meadows Street, 2nd Floor, Opp. Examiner Press Building, Fort, Bombay—1. (1457)

Ogg, Ian Maclean, M.A., C.A., (Scot.), A. (1-7-49), F. (7-7-51), **A. F. Ferguson & Co.**, Allahabad Bank Buildings, Apollo Street, Fort, Bombay. (564)

†Ohn Gaing, B.A., A. (3-3-52), C/o The Chief Accountant, Port Commissioners, Rangoon. (2172)

**Oka (G. M.) & Co.**, (G. M. Oka), 180, Budhwar Peth, Laxmi Road, Poona—2.

Oka, Ganesh Mahadeo, G.D.A., A. (1-7-49), F. (16-8-49), **G. M. Oka & Co.**, 180, Budhwar Peth, Laxmi Road, Poona—2. (172)

†Olliver, William Herbert, A. (1-7-49), C/o Peat, Marwick Mitchell & Co., 11, Ironmonger Lane, London, E.C. 2. (1368)

†Oomrigar, Bomi Kaikhusru, B.A., A. (9-2-52), 586-C, Lady Jehangir Road, Mangaldas Estate, Matunga, Bombay—19. (2134)

Oomrigar, Jal Byramshaw, A. (1-7-49), 782, Patel Building, Parsi Colony, Dadar, Bombay. (1255)

Oza, Dolarray Bhagwanlal, A. (12-7-50), Janmabhoomi Chambers, Fort Street, Fort, Bombay—1. (1802)

Padmanabhan, S., B.Com., A. (1-7-49), **Suri & Co.**, 183, Palace Road, Madhural. (1243)

**Pade (D. K.) & Co.**, (D. K. Pade), 65-D, Khadilker Road, Bombay—4.

Pade, Dattatraya Keshav, A. (1-7-49), **D. K. Pade & Co.**, 65-D, Khadilker Road, Fort, Bombay—4. (1301)

**Padliya (C. H.) & Co.**, (C. H. Padliya), 96, Jail Road, Laxmi Bhuvan, Indore.

Padliya, Chandraprakash Hiralal, B.Com., A. (22-12-49), **C. H. Padliya & Co.**, 96, Jail Road, Laxmi Bhuvan, Indore. (1637)

†Pagdivala, Kaikobad Nusservanji, B.Com., G.D.A., F.S.A.A., A. (1-7-49), C/o **P. C. Hansotia & Co.**, Nanjee Building, 17, Elphinstone Circle, Bombay. (125)

†Pal, Ashutosh, B.Com., A. (14-2-52), 35-A, Brajanath Dutt Lane, Calcutta—12. (2142)

Pal, Jatindra Mohan, B.Sc., G.D.A., A. (1-7-49), 91, Surendra Nath Banerjee Road, Calcutta. (827)

**Pal (M.) & Co.**, (M. P. Wadhawan), 64, Regal Buildings, Connaught Place, New Delhi.

**Pal & Murti** (N. V. Venugopal & A. Krishnamurti), B/2-300, Troop Bazar, Hyderabad (Deccan).

**Pal & Roy** (D. N. Guha Roy), 2, Church Lane, Calcutta.

†Palchaudhuri, Krishnaballabh, M.A., A. (1-7-49), Pollock House, 28/B, Pollock Street, Calcutta. (271)

Palkar, Govind Hari, A. (11-7-50), with **C. C. Chokshi & Co.**, 11, Bruce Street, Fort, Bombay. (1791)

**Pampa Rao (R. N.) & Co.**, (R. N. Pampa Rao), Raichooti Building, Adoni.

Pampa Rao, Ransubhe Narasingarao, A. (1-7-49), F. (16-8-49), **R. N. Pampa Rao & Co.**, Raichooti Building, Adoni. (Dist. Bellary). (548)

Panchnadam, Kalpathi Viswanatha Iyer, G.D.A., A. (1-7-49), F. (16-8-49), 173, Lloyds Road, Royapettah, Madras—14. (499)

482 G. of I. Ex.

†Panday, Bakhtyar Dorabjee, G.D.A., A. (22-9-52), C/o The Western India Match Co. Ltd., Indian Mercantile Chambers, Nicol Road, Bombay. (2284)

Panday, Darabshaw Nasserwanji, B.Com., F.S.A.A., A. (1-7-49), F. (16-8-49), **Damania Panday & Bajan**, 3rd Floor, Navsari Building, Hornby Road, Fort, Bombay. (228)

Pande, Shri Nath, B.Com., A. (16-2-53), **Ghosh & Pande**, Room No. 9, 1st Floor, 113-C, Netaji Subhas Road, Calcutta—1. (2415)

†Pandit, Balkrishna Ramchandra, B.Com., A. (13-2-53), 623/4, Sadashiv Peth, Deshmukwada, Poona—2. (2410)

†Pandit Ramakant Vinayakrao, B.Com., A. (1-7-49), Assistant Sales-Tax Commissioner, Government of Madhya Bharat, Gwalior. (971)

Pandit, Rameshchandra Dahyalal, A. (24-3-50), with **Lakhia Desai & Co.**, Model Talkies Building, Gandhi Road, Ahmedabad. (1886)

**Pandya & Co.**, (Satyavant Pandya), Kaiserbagh Circus, Lucknow.

Pandya, Ambalal Chhaganlal, G.D.A., A. (1-7-49), F. (16-8-49), 106, Netaji Subhas Chandra Bose Road, Madras—1. (476)

Pandya, Babubhai Rajaram, A. (1-7-49), C/o Prakash Pictures, Kurla Road, Anderi, Bombay. (1052)

Pandya, Balak Ram, A. (1-7-49), F. (16-8-49), **Basant Ram & Sons**, Tropical Buildings, Connaught Circus, New Delhi. (21)

Pandya, Satyavant, A. (1-7-49), F. (16-8-49), **Basant Ram & Sons**, Kaiser Bagh Circus, Lucknow. (29)

Panikkar, Rakkanath Achutha, G.D.A., A. (1-7-49), F. (12-3-50), Rakkanath House, Tattamangalam P.O., via Palghat (S. Malabar). (290)

†Panthaky, Rustomji Jamshedji, G.D.A., A. (1-7-49), Plot No. 5, Sleater Road, Bombay. (910)

†Pantulu, Chivukula Narasimham, B.A., A. (28-7-52), Senior Accountant, Internal Audit Section, Sindri Fertilisers & Chemicals Ltd., P.O. Sindri, Dt. Manbhum, Bihar State. (2238)

†Parakh, Jamshed Jal, B.Com., A. (1-7-49), C/o Chief Accountant's Department, Bombay Port Trust, Ballard Road, Fort, Bombay. (1338)

Parakh, Jchangir Shapurji, B.A., A. (8-9-50), Chief Accountant, Deccan Airways Ltd., Begumpet Air Port, Secunderabad (Dn.). (1866)

Paramasivan, Subramania, B.A., G.D.A., A. (1-7-49), F. (16-8-49), "Santibhuwan", Chalapuram P.O., Calicut. (67)

†Parameswaran, Aiyalam Sundaram, B.A., G.D.A., A. (1-7-49), C/o Peirce Leslie & Co., Ltd., Cochin. (415)

Parameswaran, Chittalanchery Pathiyil, B.A., A. (26-2-53), 41, Pandit Nehru Road, Opp. P.O. Santacruz, Bombay—25. (2427)

†Parameswaran, P. Ramakrishna, B.A., A. (8-12-52), Internal Auditor, United Commercial Bank Ltd., Hornby Road, Bombay. (2339)

†Parasurama Iyer, Trichur Subramania Iyer, A. (1-7-49), Dy. Accountant-General, Posts & Telegraphs, Nagpur. (304)

Parasuraman, S., A. (1-7-49), **V. S. Aiyar & Co.**, 363, Esplanade, Madras—1. (1099)

Pardiwalla, Bomanshaw Nadirshaw, B.Com., LL.B., A. (1-7-49), F. (10-1-51), **Kalyaniwalla & Mistry**, 32, Apollo Street, Fort, Bombay. (705)

Parekh, Chandrakant Vithaldas, G.D.A., A. (1-7-49), F. (16-8-49), **Chandrakant & Co.**, 210, Sir Vithaldas Chambers, 16, Apollo Street, Fort, Bombay. (598)

Parekh, Jayant Manibhai, B.Com., A. (16-2-52), C/o Shri C. M. Parekh, L.N.H.O. Blocks 3, Chowpatty Road, Bombay—7. (2156)

Parekar, Durgadas Balaram, A. (1-4-53), 39A, Bhavanishankar Road, Dadar, Bombay—28. (2467)

†Parelwalla, Hiraaji Jamshedji, A.S.A.A., A. (8-9-50), 602-C, Dossan Manzil, Lady Jehangir Road, Matunga, Bombay—19. (1865)

Parikh, Amratlal Kashandas, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **Devidas Vithaldas & Co.**, Sir Vithaldas Chambers, 16, Apollo Street, Fort, Bombay—1. (60)

Parikh, Babubhai Ambalal, B.Com., A. (8-11-50), **Babubhai A. Parikh & Co.**, Dhanukar Bldg., 4th Floor, 480, Kalbadevi Road, Bombay—2. (1892)

Parikh, Chandrakant Ochhavilal, B.Com., A. (31-10-51), **Vraj Bhuvan**, No. 2, Khatwadi, 4th Lane, Bombay—4. (2100)

Parikh, Hasmukhlal Bapulal, B.Com., A. (13-2-53), Panna Vihar Annexe, 34, Malvia Road, Vile Parle, Bombay—24. (2411)

Parikh, Lalbhai Laloobhai, B.Com., A. (19-7-50), Market, Station Road, Ahmedabad. (1804)

Parikh, Madhuvandas Natwarlal, B.Com., A. (26-2-52), Secretary, C/o Shilpi Ltd., Shahibag House, 13, Wittet Road, Ballard Estate, Bombay. (2166)

**Parikh (S. R.) & Co.**, (S. R. Parikh), Podar Chambers, 109, Parsee Bazar Street, Fort, Bombay.

Parikh, Shantilal Ranchhodlal, G.D.A., A. (1-7-49), F. (16-8-49), **S. R. Parikh & Co.**, Podar Chambers, 109, Parsee Bazar Street, Fort, Bombay. (328)

Parker, Walter Edmund, A. (1-7-49), **Price, Waterhouse, Peat & Co.**, B-4, Clive Buildings, 8, Netaji Subhas Road, Calcutta. (1381)

Parmar, Devchand Hargovind, G.D.A., A. (1-7-49), F. (16-8-49), **Nanubhai & Co.**, Jehangir Wadia Building, 51, Mahatma Gandhi Road, Fort, Bombay—1. (508)

**Parmarthi (R. K.) & Co.**, (R. K. Parmarthi), 59/40, Birhana Road, Kanpur.

Parmarthi, Ram Krishna, B.Com., A. (18-4-50), **R. K. Parmarthi & Co.**, "Vishwambhar Bhawan", 59/40, Birhana Road, Kanpur. (1700)

†Parameswara Rao, A. K., B.A., B.Com., A. (23-8-50), 315, Mint Street, Madras—1. (1848)

Parnandi, Ram Mohun Rao, A. (1-7-49), 161-A, Rash Behari Avenue, Calcutta—19. (509)

**Parthasarathy (N. R.) & Co.**, (N. R. Parthasarathy), 92, 3rd Cross Road, Gandhi Nagar, Bangalore City.

Parthasarathy, Negampatam Rengaswami Aiyangar, B.A., A. (1-7-49), **N. R. Parthasarathy & Co.**, 92, 3rd Cross Road, Gandhi Nagar, Bangalore City. (604)

Parthasarathy, Parankusam, G.D.A., A. (1-7-49), F. (16-8-49), Main Road, Berhampore, Ganjam Dt. (320)

Parthasarathy, Nallan Chakravarthy, M.A., A. (3-12-51), **N. C. Rajagopal & Co.**, Agrabaram Street, Erode. (2116)

Parulekar, Sreepad Rajaram, B.Sc., A. (1-7-49), 15, Nikadwari Lane, Girgaum, Bombay—4. (1355)

Patankar, Manohar Keshav, B.Com., A. (1-7-49), **Bal & Patankar**, 48, Budhwar Peth, Poona—2. (1241)

Patel, Ambalal Kalidas, B.Com., A. (5-4-50), **Ambalal Patel & Co.**, 4th Floor, Medows House, Medows Street, Fort, Bombay. (1693)

**Patel (B. H.) & Co.**, (B. H. Patel & R. B. Seth), Kaka Building, Opp. Edward Cinema, Kalbadevi Road, Bombay.

**Patel (B. H.) & Co.**, (B. H. Patel), B-10-717, Residency Road, Hyderabad (Dn.), also at Nanded & Gulbarga.

Patel, Bhailal Haribhai, A. (1-7-49), F. (16-8-49), **B. H. Patel & Co.**, Kaka Building, Opp. Edward Cinema, Kalbadevi Road, Bombay. (799)

Patel, Bhupendra Mathurbhai, B.Com., A. (11-7-50), 10, Swastik Society, Ahmedabad—9. (1790)

**Patel (C. S.) & Co.**, (C. S. Patel), Vakli Buildings, Khadia Char Rasta, Ahmedabad.

Patel, Chaturbhai Shankarbhai, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **C. S. Patel & Co.**, Vakli Building, Khadia, Char Rasta, Ahmedabad. (20)

Patel, Dahyabhai Bhogilal, B.Com., A. (1-7-49), **Patel Mankad & Co.**, Bhadra, Ahmedabad. (1485)

†Patel, Dahyabhai Shankerbhai, B.Com., G.D.A., A. (1-7-49), **D. S. Patel & Co.**, 42, Mogul Street, Rangoon. (Burma). (241)

**Patel & Gharaiya**, (S. M. Patel & K. I. Gharaiya), Byramji Mansion, Sir P. M. Road, Fort, Bombay, also at Surat.

Patel, Goverdhanbhai Somabhai, B.Com., A. (14-9-50), with **Nagindas & Mancklal**, Reid Road, Railwayapura, P.B. No. 1057, Ahmedabad—2. (1870)

Patel, Haribhai Ashabhai, G.D.A., A. (1-7-49), F. (22-8-50), **Haridas & Co.**, Noble Chambers, Parsi Bazar Street, Fort, Bombay. (336)

†Patel, Jams'ed Peshotan, A. (1-7-49), with **A. F. Ferguson & Co.**, Mercantile Bank Building, McLeod Road, P.O. Box No. 4716, Karachi—2. (1062)

†Patel, Jehangir Hormusji, G.D.A., F.S.A.A., A. (1-7-49), F. (16-8-49), "Ranjit Vilas", Dadyseth Road, Chowpatty, Bombay. (110)

Patel, Kanaiyalal Shankerbhai, B.Com., A. (20-2-53), Manchand Chunlal Shroff's Bungalow, Mandpeshwar Road, Borivli West, Bombay. (2422)

Patel, Kantilal Vallabhbai, B.Com., A. (19-12-49), **Apaji Amin & Co.**, 2120/2, Gandhi Road, Ahmedabad. (1635)

†Patel, Kanubhai Motibhai, B.Com., A. (1-9-50), P.O. Box 1684, Nairobi (Kenya). (1857)

†Patel, Keshavbhai Lalbhai, A. (1-7-49), F. (18-2-53), John Cumming & Co., Post Box No. 327, Station Road, Kisumu. (Kenya Colony). (819)

**Patel (Mahendra M.) & Co.**, (M. M. Patel), 1885/1, Opp. Jumma Masjid, Ahmedabad.

Patel, Mahendrakumar Maganlal, B.Com., A. (9-6-52), **Mahendra M. Patel & Co.**, 1885/1, Opp. Jumma Masjid, Ahmedabad—1. (2221)

**Patel (M. B.) & Co.**, (M. B. Patel), 394, Lamington Chambers, Lamington Road, Bombay—4.

**Patel (M. G.) & Co.**, (M. G. Patel), Central Bank Building, 4th Floor, Mahatma Gandhi Road, Fort, Bombay—1.

Patel, Mahijibhai Gulabbhai, A. (1-7-49), F. (16-8-49), **M. G. Patel & Co.**, Central Bank Building, 4th Floor, Mahatma Gandhi Road, Fort, Bombay. (812)

†Patel, Manibhai Ambalal, A. (1-7-49), D. S. Patel & Co., 42, Mogul Street, Rangoon. (Burma). (791)

Patel, Manilal Bhulabhai, B.Com., A. (1-7-49), F. (16-8-49), **M. B. Patel & Co.**, 394, Lamington Chambers, 3rd Floor, Lamington Road, Bombay—4. (891)

**Patel Mankad & Co.**, (D. B. Patel & J. G. Mankad), Bhadra, Ahmedabad, also at Rajkot.

Patel, Prabhudas Bhailalbhail, A. (6-7-50), Sonawala Refinery, Tardeo, Bombay—7. (1784)

†Patel, Pranjivandas Baldevdas, B.Com., LL.B., A. (5-11-51), 525, Moti Hamamis' Pole, Ghee Kanta, Ahmedabad. (2105)

**Patel (R. A.) & Co.**, (R. A. Patel), 'Sahakar', Ground Floor, 31, B Road, Churchgate Reclamation, Bombay—1.

Patel, Rabindranath Ambalal, F.S.A.A., A. (1-7-49), F. (16-8-49), **R. A. Patel & Co.**, 'Sahakar', Ground Floor, 31, B Road, Churchgate Reclamation, Bombay—1. (761)

†Patel, Rambhai Ambalal, B.A., G.D.A., A. (1-7-49), C/o The Scindia Steam Navigation Co. Ltd., Scindia House, Ballard Estate, Bombay—9. (1517)

**Patel (R. B.) & Co.**, (R. B. Patel), 25, Parsee Bazar Street, Fort, Bombay—1.

Patel, Ranchhodhbhai Vallabhbai, B.A., A. (1-7-49), Anand Bhuvan, Hindu Hotel, Ramnivas Building, Kings Circle, Matunga (C.R.), Bombay—19. (965)

Patel, Raojibhai Bhailalbhail, B.Sc., A. (1-7-49), F. (3-11-51), **R. B. Patel & Co.**, 25, Parsee Bazar Street, Fort, Bombay—1. (1069)

Patel, Rustom Jehangirji, A. (1-7-49), 78, Bhivandi Lodge, Lamington Road, Bombay. (739)

Patel Shantilal Maganlal, A. (1-7-49), F. (12-1-50), **Patel & Gharaiya**, Byramji Mansion, Sir Phirozeshah Mehta Road, Fort, Bombay. (887)

**Patel (V. S.) & Co.**, (V. S. Patel), Rajabhadur Mansion, 2nd Floor, 14, Hamam Street, Fort, Bombay—1.

Patel, Vasantrai Shamliji, A. (22-1-53), **V. S. Patel & Co.**, Rajabhadur Mansion, 2nd Floor, 14, Hamam Street, Fort, Bombay—1. (2368)

Patel, Vinubhai Umedbhai, B.Com., A. (6-7-51), with **Chandabhoy & Jassoobhoy**, Advani Chambers, Sir P. M. Road, Fort, Bombay. (2039)

†Patel, Jehangir Jamshedji Kavasji, A. (1-7-49), C/o The Western India Automobile Association, Indian Merchants Chamber, Near Churchgate Reclamation, P.O. Box 211, Bombay. (346)

Patva, Sumant Manilal, B.Com., A. (4-9-52), Shreyes Building, Khadia, Char-Rasta, Ahmedabad. (2267)

Patwardhan, Krishnaji Raghunath, B.Com., B.A. (Hons.), A. (20-2-53), **Dadarkar Building**, Tulsiwadi, Tardeo, Bombay—7. (2423)



Patwardhan, Rajaram Hari, A. (18-7-51), **H. S. Sohny & Co.**, 340, South Kasba, Sholapur. (2041)

Paul, Anil Madhab, B.Com., A. (5-7-50), **B. N. Mukherjee & Co.**, 8/2, Hastings Street, 2nd Floor, Room No. 21, Calcutta—1. (1779)

†Paul, Chandrakanta, B.Com., G.D.A., A. (27-6-50), Commercial Tax Officer, West Bengal, 10, Madan Street, Calcutta. (1773)

**Paul & Rudra**, (A. B. Rudra), No. 3, West Gumtee, Jalpaiguri, also at Calcutta.

†Pavri, Edulji Cavasji, B.Com., A. (1-7-49), C/o Greaves Cotton & Co. Ltd., 1, Forbes Street, Fort, Bombay—1. (560)

†Pavri, Jal Rustomji, B.A., A. (28-11-50), C/o The Gaekwar Mills Ltd., 79/91, Mehta House, Apollo Street, Fort, Bombay—1. (1910)

†Pavri, Noshir Jamshedji, A.S.A.A., A. (1-7-49), Controller of Accounts, Air India Ltd., Bombay Air Port, Santacruz (East), Bombay—25. (1529)

**Pavri (P. R.) & Co.**, (P. R. Pavri), Esmail Building, 1st Floor, Hornby Road, Fort, Bombay.

Pavri, Phiroz Rustomji, G.D.A., A. (1-7-49), F. (31-7-50), **P. R. Pavri & Co.**, Esmail Building, 1st Floor, Hornby Road, Fort, Bombay. (199)

†Paymaster, Dhanjishaw Ratanji, B.A., LL.B., F.S.A.A., A. (17-12-52), 217, De Lisle Road, Bombay—13. (2341)

Paymaster, Nariman Ruttonji, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **S. B. Billimoria & Co.**, 113, Mahatma Gandhi Road, Fort, Bombay. (97)

†Peat, Charles Urie, A. (1-7-49), C/o Peat, Marwick, Mitchell & Co., 11, Ironmonger Lane, London, E.C. 2. (1359)

†Peat, Henry, A. (1-7-49), C/o Peat, Marwick, Mitchell & Co., 11, Ironmonger Lane, London, E.C. 2. (1362)

Peat, Roderick Mackay, M.A., A. (1-7-49), **Pricc, Waterhouse, Peat & Co.**, B-4, Clive Buildings, 8, Netaji Subhas Road, Calcutta. (1175)

†Peat, Sir William Henry, A. (1-7-49), C/o Peat, Marwick, Mitchell & Co., 11, Ironmonger Lane, London, E.C. 2. (1174)

Peerbhoy, Adamji P., A. (1-7-49), F. (7-6-50), **Ahmed B. Khan & Co.**, 67-69, Dada Manzil, Mohamed Ali Road, Bombay—3. (839)

†Pendse, Mahipati Trimbak, A. (20-12-50), "Sudarshan", 3rd Floor, Shivaji Park Road No. 3, Dadar, Bombay—28. (1922)

Percival, Stanley William, A. (1-7-49), **Ford, Rhodes, Parks & Co.**, Stephen House, Dalhousie Square, Calcutta. (1372)

**Peri Thiagraj & Co.**, (Peri Thiagarajan & Y. Sathiamurthy), No. 216, Naicker New Street, Mudhurai.

†Peterson, Greville Derek, F.C.A. (Ireland), A. (1-7-49), C/o Burmah-Shell Oil Storage & Distributing Company of India Ltd., Post Box No. 193, Ballard Estate, Bombay. (1465)

Phadke, Ramchandra Shankar, B.Com., A. (10-7-50), Shastri Hall, Bungalow, Tardeo Road, Bombay—7. (1789)

Phadnis, Gangadhar Shankar, B.A., A. (9-2-53), **Phadnis Karmarkar & Co.**, Main Road, Sangli. (Bombay State). (2401)

**Phadnis Karmarkar & Co.**, (G. S. Phadnis & N. D. Karmarkar), 252/2, Sadashiv Peth, Poona—2, also at Sangli.

Phatak, Balkrishna Laxman, B.Com., A. (2-3-53), Kakakuwan, Manston, 54, Budhwar, Laxmi Road, Poona—2. (2428)

†Phatak, Govind Dinkar, B.Com., A. (19-11-52), 78, Shukrawar, Aphale Wada, Poona—2. (2330)

†Phene, Prabhakar Mangesh, A. (1-7-49), Block 2, Sushil Nivas, Saraswati Baug, Jogeshwari, Bombay. (1451)

†Phillippos, A., B.A., Squadron Leader, A. (1-7-49), Senior Accounts Officer, No. 2, G.T.S., I.A.F. Stn., P.O. Tambaram via Madras. (1548)

†Phillipose, C. P., B.Com., A. (6-1-53), C/o Indian Iron & Steel Co. Ltd., Kultfi P.O. (West Bengal). (2349)

Pinto, Sydney Leonard, B.Com., A. (2-3-52), "Noretta", Chapel Lane, Santacruz, Bombay—23. (2239)

**Phithawalla (B. M.) & Co.**, (B. M. Phithawalla), 326, Mahatma Gandhi Road, Poona—1.

Pithawalla, Bomanshaw Munchershaw, G.D.A., A. (1-7-49), F. (16-8-49), **B. M. Pithawalla & Co.**, 326, Mahatma Gandhi Road, Poona—1. (494)

Pocha, Sorab P., A. (27-8-49), **Sorab P. Pocha & Co.**, Dantra House, Barrow Road, Apollo Bunder, Bombay. (1584)

Poddar, Manindra Chandra, A. (1-7-49), F. (23-1-51), **Shaha & Co.**, 10, Old Post Office Street, Calcutta—1. (1018)

†Poonevala, Erach Maneckshaw, B.Com., A. (17-2-53), C/o M/s **M. D. Darbari & Co.**, 8, Old Post Office Street, Calcutta. (2418)

Polishwala, Nariman Ardeshir, G.D.A., A. (1-7-49), F. (21-2-51), Victoria Building, Parsi Bazar Street, Fort, Bombay. (513)

Postwala, Framroz Maneckshaw, A. (6-8-52), with **S. B. Billimoria & Co.**, 113, Mahatma Gandhi Road, Fort, Bombay—1. (2240)

†Postwala, Nari Merwanji, B.Sc., A.S.A.A., A. (1-7-49), Nariman Dalal Desai & Co., 51, Forbes Building (2nd Floor), Dunnoly Road, Karachi. (Pakistan). (1333)

†Poti, M. Venkitachalam, B.A., B.L., A. (28-5-51), Authorised Official Trivandrum. (2004)

Prabhakaran, S., B.A., B.Com., A. (18-8-51), C/o Shri C. D. Sridhara Prabhu, M.A., B.L., Karikkamuri Cross Road, Ernakulam. (2053)

Prabhu, Balakrishna Rama, A. (1-7-49), Sir Vithaldas Chambers, Apollo Street, Fort, Bombay. (1272)

†Prabhu, Narasimha Purushotham, B.Com., A. (20-8-52), with **Fraser & Ross**, 2, Mahatma Gandhi Road, Bangalore. (2253)

**Pradhan & Co.**, (B. L. Saksena), Jaipur, Aligarh.

Pradhan, Ramakant Laxman, B.Com., A. (28-8-51), "Bhau Bag", Top Floor, Wadhavkar's Bungalow, Gokhale Road, Thana. (Bombay). (2067)

Prag Dutta, B.Com., A. (1-7-49), **Prag Mahendra & Co.**, Arun Niwas, Birhana Road, Kanpur. (1251)

†Prager, Hubert Norris, A. (1-7-49), Finance Department, James Finlay & Co., Ltd., 2, Netaji Subhas Road, Calcutta—1. (1337)

**Prag Mahendra & Co.**, (Prag Dutta), Arun Niwas, Birhana Road, Kanpur.

**Prakash (S.) & Co.**, (S. P. Marwaha), 16/90, Connaught Circus, New Delhi.

Prasad, Paruchuri Lakshmi Narayana, B.Com., A. (28-1-53), Suryaraopet, Vijayawada—2. (2382)

Prasad, Shree Krishna, B.Com., A. (23-1-53), with **Singh & Co.**, 1B, Old Post Office Street, Calcutta. (2372)

Prasada Rao, Cheruvu, G.D.A., A. (1-7-49), F. (16-8-49), Padma Buildings, Maharani Peta, Vizagapatam. (243)

**Price (R. G. N.) & Co.**, (R. G. N. Price, & A. K. Sambasiva Ayyar), Simpson Building, 202, Mount Road, P.O. Box No. 335, Madras—2.

Price, Ronald Geoffrey Noel, B.Sc. (Lond.), A. (1-7-49), F. (11-9-50), **R. G. N. Price & Co.**, "Simpson Buildings", 202, Mount Road, Madras—2. (325)

**Price, Waterhouse, Peat & Co.**, (T. B. Robson, W. E. Parker, R. M. Peat, R. G. Leach, G. R. Crooks, R. U. Fuller, A. H. Just, K. J. H. Harfley, F. M. Hill & R. N. Sen), B-4, Clive Buildings, Calcutta, also at Kanpur.

Pujara, Vibhukumar Nanlal, B.Com., A. (15-2-51), Vibhukumar N. Pujara & Co., 447, 3rd Floor, Sankadi Sheri Naka Manek Chawk, Ahmedabad. (1954)

†Purandare, Harischandra Shankar, A. (17-4-52), 188-F, Bhimrao Blocks, Thakurdwar, Bombay. (2196)

†Puranik, Gopalkrishna Gundorao, B.A., A. (1-7-49), F. (16-8-49), Assistant Collector of Sales-tax Southern Circle, Poona. (611)

†Purohit, Nilkanthrai Balkrishna, B.Com., A. (22-1-53), with **B. H. Patel & Co.**, Station Road, Nanded. (2367)

**Purushottam (B.) & Co.**, [B. Purushottam, N. L. Narasimha Rao & A. C. Narayanan (partner for Bangalore only)], 2/19, Armenian Street, G. T., Madras, also at Proddatur, Nizamabad & Bangalore.

Purushottam, Batchu, G.D.A., A. (1-7-49), F. (16-8-49), **B. Purushottam & Co.**, 2/19, Armenian Street, G. T., Madras—1. (59)

†Pye, John Mitchell, O.B.E., A.S.A.A., A. (1-7-49), 4, Mangoe Lane, Calcutta. (412)

Raghavachari, Kasturi Varadachari, B.Com., A. (20-8-52), **K. V. Narasimhan & Co.**, Upstairs, (Above Lakshmi Cafe), Arni Road, Vellore, North Arcot District, Madras State. (2248)

Raghavan, Gopalachari, A. (10-4-51), **Narayan & Raghavan**, 37, Errabaluchetty Street, Madras—1. (1979)

†Raghavan, K., A. (1-7-49), Suit No. 31/F, Hindustan Building, Corporation Place, Calcutta—13. (897)

†Raghavendra Rao, Mysore Narasimhamurthi, G.D.A., A. (1-7-49), F. (3-11-51), Block 3, 1st Floor, Vishvesvar Bhawan, Matunga G.I.P., Bombay—19. (820)

Raghavendra Rao, Palladdam Nagaraja Rao, A. (1-7-49), F. (30-5-53), **C. P. Hariachar & Co.**, "Padmalaya", Telugu Brahmin Street, Coimbatore. (1075)

Raghunathan, V., A. (1-7-49), F. (16-8-49), **P. S. Subramania Iyer & Co.**, 30, Lingha Chetty Street, Madras. (769)

†Raghupathi, T. R., A. (1-7-49), C/o Port Commissioners' Office, 15, Strand Road, Calcutta. (700)

†Raha, Durga Das, B.A., A. (5-1-53), 51, Mirzapur Street, Calcutta—9. (2348)

Raha, Ramesh Chandra, B.A., A. (1-7-49), with **Lovelock & Lewes**, 4, Lyons Range, Calcutta. (789)

Rai, Raghunath, G.D.A., A. (1-7-49), F. (16-8-49), **Chopra-Tandon & Co.**, 'F' Block, Connaught Place, Radial Road No. 7, New Delhi. (552)

**Raiji (N. M.) & Co.**, (N. M. Raiji & V. N. Raiji), Bansilal Motilal Mansion, 22, Apollo Street, Fort, Bombay.

Raiji, Naishadh Maganrao, B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **N. M. Raiji & Co.**, Bansilal Motilal Mansion, 22, Apollo Street, Fort, Bombay. (6)

†Raiji, Parikshit Maganrai, B.A., G.D.A., A. (1-7-49), North Avenue, East Tagore Road, Juhu, P.O. Santacruz, Bombay. (89)

Raiji, Vasant Naishadh, B.Com., F.S.A.A., A. (1-7-49), F. (3-3-50), **N. M. Raiji & Co.**, Bansilal Motilal Mansion, 22, Apollo Street, Fort, Bombay. (974)

**Raj K. Tandon & Co.**, (R. K. Tandon), 20, B, Connaught Place, New Delhi.

**Raj (S. G.) & Co.**, (S. G. Raj), Opp. Head Police Station, Sultan Bazar, Hyderabad (Dn.).

Raja, S. N. Ramakrishna, B.Com., A. (24-1-53), **Shankar & Co.**, 24, Dhanappa Muduli Agraharam, Madura. (2378)

Rajadhyaksha, Sadashiv Vithal, A. (5-7-50), C/o Forbes Forbes Campbell & Co., Ltd., Forbes Building, Home Street, Fort, Bombay. (1780)

Rajagopal, A. N., A. (1-7-49), **Nataraja Iyer & Co.**, Abid Road, P. B. No. 157, Hyderabad (Dn.). (1458)

**Rajagopal (N. C.) & Co.**, (N. C. Rajagopal, N. C. Parthasarathy, M. R. Rangaswamy & N. C. Sundararajan), Agraharam Street, Erode, also at Karur & Salem.

Rajagopal, Nallan Chakravarthi, G.D.A., A. (1-7-49), F. (16-8-49), **N. C. Rajagopal Co.**, Agraharam Street, Erode. (156)

Rajagopalacharya, M. K., A. (1-7-49), F. (16-8-49), C/o Wealth & Welfare, P.O. No. 1407, Madras—17. (1565)

**Rajagopalan (A. K.) & Co.**, (A. K. Rajagopalan), 117, Royapettah High Road, Mylapore, Madras.

Rajagopalan, Assikadu Krishnier, G.D.A., A. (1-7-49), F. (16-8-49), **A. K. Rajagopalan & Co.**, 117, Royapettah High Road, Mylapore, Madras. (436)

†Rajagopalan, Conjeevaram, G.D.A., A. (1-7-49), with **Price, Waterhouse, Peat & Co.**, B-4, Clive Buildings, 8, Netaji Subhas Road, Calcutta—1. (334)

Rajagopalan, R., A. (1-7-49), 114, Agraharam Street, Erode, (684)

Rajagopalan, S., B.A., A. (15-2-51), C/o N. Srinivasa Rajagopal, 433-A, Railway Colony, Tambaram. (1955)

†Rajagopalan, Seshadri, A. (2-2-53), 104/6, Kasturba Road, Daryaganj, Delhi—7. (2386)

†Rajagopalan, Srinivasayyar, G.D.A., A. (1-7-49), C/o Motor Industries Co. Ltd., 13, Haddows Road, Madras—6. (549)

Rajagopalan, Tiruvadi Swaminatha, M.A., G.D.A., A. (1-7-49), F. (16-8-49), **Aiyar & Co.**, 183, Mount Road P.O., Madras—2. (165)

†Rajagopalan, V., B.A., A. (23-12-50), Chief Accountant, Government Electricity Dept., Madhurai. (1925)

Rajam Aiyar, R. N., A. (1-7-49), F. (16-8-49), 20, East Mada Street, Mylapore, Madras. (10)

†Rajam, S., G.D.A., A. (27-2-51), C/o Murray & Co., 5, Thambu Chetty Street, Madras—1. (1962)

Rajamany, Muthusamy, G.D.A., A. (1-7-49), F. (16-8-49), Balalayam, Shivajinagar, Tanjore. (88)

Rajan, Nallam Chakravarthi, G.D.A., A. (1-7-49), F. (16-8-49), 7/70-D, Jail Road, Coimbatore. (130)

Rajanna, Bodapati, G.D.A., A. (1-7-49), F. (16-8-49), 3, Thambu Chetty Street, Madras—1. (607)

**Rajaram & Co.**, (K. Rajaram), 97, Chirag Ali Lane, Hyderabad (Dn.), also at Raichur.

Rajaram, Krishnaswamy, G.D.A., A. (1-7-49), F. (29-11-50), **Rajaram & Co.**, 97, Chirag Ali Lane, Hyderabad (Dn.). (240)

**Rajaram (V.) & Co.**, (V. Rajaram & C. C. Reddy), 6, Vanier Street, Madras—1.

Rajaram, V., A. (1-7-49), F. (22-6-50), **V. Rajaram & Co.**, 6, Vanier Street, Madras. (934)

Rajaratnam, Kannandahalli V., G.D.A., A. (1-7-49), F. (16-8-49), 24/929, Main Road, Opp. Salem Cafe, Salem. (418)

**Rajarshi (D. K.) & Co.**, (D. K. Rajarshi), 22, Apollo Street, 2nd Floor, Bombay—1.

Rajarshi, Dattatray Keshav, A. (14-2-52), **D. K. Rajarshi & Co.**, 22, Apollo Street, 2nd Floor, Bombay—1. (2141)

**Rajendra & Co.**, (Rajendra Singh), Nai Sarak, Delhi.

†Rajendranath, B.A. (Com.) (Hons.), Flg. Off., A. (12-11-49), 306 Wing, C/o 58, A.P.O., New Delhi. (1617)

Rajendra Singh, B.A. (Com.), A. (30-1-52), **Rajendra & Co.**, Nai Sarak, Delhi. (2128)

Raj Guru, Gopal Balkrishna, A. (20-12-50), C/o The Associated Cement Companies Ltd., 1, Queen's Road, Fort, Bombay—1. (1919)

Rajkumar, B.A. (Com.), A. (21-4-50), **Raj & Raj**, 151, Shan Nagar, New Delhi—3. (1701)

†Rajmachikar, Mahadev Dattatraya, B.A., LL.B., A. (1-7-49), with **A. F. Ferguson & Co.**, Allahabad Bank Building, Apollo Street, Fort, Bombay. (902)

**Raj & Raj** (Raj Kumar), 151, Shan Nagar, New Delhi—3.

**Raju & Co.**, (T. S. Raju), 417, North Masi Street, Madhurai.

**Raju (P. V. S.) & Co.**, (P. V. S. Raju), Masullipatam.

Raju, T. S., B.Com., A. (21-8-51), **Raju & Co.**, 417, North Masi Street, Madhurai. (2061)

Rakshit, Bibhuti Bhuson, B.Com., A. (1-7-49), 233/1-B, Upper Circular Road, Calcutta—4. (972)

**Rallan (B. M.) & Co.**, (B. M. Rallan), Krishna Lodge, Adjoining Moti Talkies, Dewan Hall Road, Chandni Chowk, Delhi.

Rallan, Balkishan Mohrimal, G.D.A., A. (1-7-49), F. (16-8-49), **B. M. Rallan & Co.**, Krishna Lodge, Adjoining Moti Talkies, Dewan Hall Road, Chandni Chowk, Delhi. (316)

†Ramabadrar, Gopalachariar, A. (5-7-50), C/o Hercules Insurance Co. Ltd., 16, Hare Street, Calcutta—1. (1777)

Ramachandra Ayyar, H., B.A., A. (1-7-49), F. (21-11-52), C/o Prithvi Insurance Co. Ltd., 364-366, Netaji Road, Madras. (1047)

Ramachandra, Cype Ramaiya, B.A., A. (21-3-50), Assistant Accountant, K. G. F. Electricity Department, Oorgaum, Mysore State. (1658)

Ramachandra Iyer, G. S., G.D.A., A. (1-7-49), F. (16-8-49), Kalpathi P.O., Palghat. (306)

Ramachandra Iyer, T. S., M.A., A.S.A.A., A. (1-7-49), No. 39, Alamelumangapuram, Mylapore, Madras—4. (1462)

Ramachandran, Alagari Narayana, G.D.A., A. (1-7-49), C/o Chandra Foundries Ltd., 55, Basin Bridge Road, Washermanpet, Madras—21. (1040)

Ramachandran, D., B.Sc., A. (1-7-49), F. (11-12-50), **Suri & Co.**, 2nd Floor, No. 19, Stringer Street, Loane Squire, Broadway, P.O. Box 1354, G.T., Madras. (773)

**Ramachandran (P. V.) & Co.**, (P. V. Ramachandran, N. Venkatasubramanian & G. Somasundaram), 15, East Car Street, Tinnevely Junction, also at Madhurai.

Ramachandran, P. V., A. (1-7-49), F. (16-8-49), **P. V. Ramachandran & Co.**, 15, East Car Street, Tinnevely Junction. (742)

Ramachandran, S., A. (1-7-49), **Ramachandran & Srinivasan**, 14, Bhavani Shankar Rao Street, Pollachi. (589)

**Ramachandran & Srinivasan**, (S. Ramachandran & S. Srinivasan), 14, Bhavani Sankar Rao Street, Pollachi, and also at Colmbatore.

Ramachandran, Subramania, G.D.A., A. (1-7-49), **U. R. Ganapati & Co.**, Tirupur. (1021)

Ramachandra Rao, Kuchimanchi, G.D.A., A. (1-7-49), F. (16-8-49), Innispet, Rajahmundry. (387)

**Ramachandra Rao (P.) & Co.**, (P. Ramachandra Rao & D. V. Rangaswamy), Kingsway, Secunderabad, also at Warangal and Madras.

**Ramachandra Rao (P.) & Co.**, (P. Ramachandra Rao), Arunderpet, 7th Line, Guntur.

Ramachandra Rao, Pottury, B.A., G.D.A., A. (1-7-49), F. (16-8-49), **P. Ramachandra Rao & Co.**, Kingsway, Secunderabad (Dn.). (439)

Ramachandriah, Vedam, G.D.A., A. (1-7-49), F. (16-8-49), 55/A, Trunk Road, Nellore. (423)

**Ramadhyanl (B. K.) & Co.**, (B. K. Ramadhyanl), 34, 3rd Cross Road, Basavangudi, Bangalore—4.

Ramadhyanl, Badarinarayan Kalkunte, B.Sc., A. (1-7-49), F. (16-8-49), **B. K. Ramadhyanl & Co.**, 34, 3rd Cross Road, Basavangudi, Bangalore. (595)

**Ramadoral Aiyar (G.) & Co.**, (G. Ramadoral), 104/1, Daryaganj, Delhi.

Ramadoral, Gopalan, B.A. (Hons.), A. (30-4-52), **G. Ramadoral Aiyar & Co.**, 104/1, Daryaganj, Delhi. (2204)

†Ramadoss, Dronamraju, B.A., A. (1-7-49), C/o The Osmanshahi Mills Ltd., The Azam Jahi Mills Ltd., 159, Gunfoundry Road, Hyderabad (Dn.). (1225)

†Ramaiah, A. K., B.A., G.D.A., A. (1-7-49), 27, Venkatarangam Pillal Street, Triplicane, Madras—5. (719)

Ramakrishna, Mathur Sankaraier, G.D.A., A. (1-7-49), No. 3, Annaswamy Mudaliar Road, Bangalore—1. (526)

†Ramakrishna, S., B.A., A. (16-9-51), Assistant Accountant & Cashier, Nundydroog Mines (K. G. F.) Ltd., Orogaum P.O., (Mysore State). (2077)

**Ramakrishna (V. M.) & Co.**, 118, Armenian Street, Madras—1.

Ramakrishna, Vemur Maslamani, A. (1-7-49), F. (1-9-51), **V. M. Ramakrishna Co.**, 118, Armenian Street, Madras—1. (1065)

Ramakrishnan, N. S., B.A., A. (21-10-52), 166, Ramnad Road, Madhurai (S. India). (2314)

†Ramakrishnan, Rajagopala Iyer, A. (1-7-49), C/o Easun Engineering Co. Ltd., 5-7, Second Line Beach, Madras—1. (905)

Ramalingam, Chatta, G.D.A., A. (1-7-49), F. (16-8-49), 19, Venkatachala Mudali Street, Park Town, Madras. (811)

Ramalingam, C. S., A. (1-7-49), **Roy & Bagchi**, 8/2, Hastings Street, Calcutta—1. (895)

Ramamoorthy, S., A. (11-10-52), Theodore Buildings, Teppakulam Post, Tiruchirappalli. (2308)

†Ramamurthy, Anthy, A. (14-1-53), Laxmi Nivas, 23, Maddox Street, Vepery, Madras. (2355)

†Ramamurti, Swamimali Kalyana, B.Com., F.A.C.A., A. (1-7-49), Chief Accountant, Andhra Power System, Government Electricity Department, Vijayawada—2. (1111)

**Raman & Co.**, (K. B. Ramasubramanian), 12/13, Angappa Naick Street, Top Floor, Madras—1.

**Raman & Sarma**, (K. Venkataraman & V. Krishnaswami), 30, Durgalaya Road, Tiruvarur, also at Madras.

Raman, Tattamangalam Subramania Iyer, G.D.A., A. (1-7-49), C/o Forest Industries (Travancore) Ltd., Alwaye. (211)

**Ramanand Aiyar (S.) & Co.**, (S. Ramanandham), Tropical Insurance Buildings, 'H' Block, Connaught Circus, New Delhi.

Ramanadham, S., A. (1-7-49), **S. Ramanand Aiyar & Co.**, Tropical Insurance Buildings, 'H' Block, Connaught Circus, New Delhi. (1217)

Ramanathan, A. N., A. (1-7-49), F. (24-7-52), **Nataraja Iyer & Co.**, Abid Road, Post Box No. 157, Hyderabad (Deccan). (1145)

**Ramanathan (K.) & Co.**, (K. Ramanathan), 20, Third Street, Gopalapuram, Cathedral P.O., Madras.

Ramanathan, K., B.A., A. (1-7-49), F. (8-4-52), **K. Ramanathan & Co.**, 20, Third Street, Gopalapuram, P.O. Cathedral, Madras—6. (1124)

Ramanathan, N. S., B.Com., A. (1-7-49), No. 4, Tank Road, Madras—6. (1486)

Ramanayya, Duggisetty Venkata, B.A., A. (7-11-51), W-5/372, Usmansahebpet, Nellore. (2106)

**Ramanlal G. Shah & Co.**, (J. M. Shah & R. R. Shah), Sankdi Sheri, Ahmedabad.

†Ramanujam, C. S., B.A., A. (28-3-51), Accountant, Vanjinad Matches & Industries Ltd., Mudichal, Perumbavoor P.O., via Alwaye. (1977)

Ramanujam, Komandur, B.A., A. (25-7-50), "Santhi Graham", 66, Lake View Road, west Mambabam, Madras—17. (1811)

**Ramanujam (N.) & Co.**, (N. Ramanujam), Srinivasapuram, Karur.

Ramanujam, N., B.A., A. (1-7-49), **N. Ramanujam & Co.**, Srinivasapuram, Karur. (1492)

†Ramanujan, K. R., B.Sc., A. (1-7-49), Santiniketan, 9, Sivaprakasa Mudaliar Road, Thyagarayanagar, Madras—17. (1482)

Ramanujan, N., A. (1-7-49), No. 59, Jeera, Secunderabad (Dn.). (655)

†Ramanuja Rao, Ganginedy Venkata, B.A., A. (1-7-49), F. (11-12-50), with **Brahmayya & Co.**, Vijayawada. (656)

†Rama Rao, Batchu Venkata, B.Com., A. (1-4-53), Main Road, Visakhapatnam. (2455)

**Rama Rao & Co.**, (T. Rama Rao), 4, Nafees Chambers Annexe, Carnac Road, Bombay—1.

Ramarao, Turaga, A. (1-7-49), **Rama Rao & Co.**, 4, Nafees Chambers Annexe, Carnac Road, Bombay—1. (1045)

Ramaratnam, Venkatarama, G.D.A., A. (1-7-49), 7-A, Abirramapuram, 4th Street, Teynampet Post, Madras. (284)

Ramasubba Aiyar, Alvarkurchi Venkatasubbaiyar, B.A., G.D.A., F.S.A.A., A. (1-7-49), F. (20-4-50), 5, Thambu Chetty Street, Madras—1. (80)

Ramasubramanian, K., B.A., A. (11-10-50), 34, Sydenhams Road, Perlamet, Madras—3. (1879)

Ramasubramanian, K. B., B.A., A. (1-7-49), **Raman & Co.**, 12/13, Angappa Naick Street, Top Floor, Madras—1. (1320)

Ramasubramanian, V., B.Sc., A. (1-7-49), with **P. S. Subramania Iyer & Co.**, 61-A, South Raja Street, Tuticorin. (1435)

Ramaswami, R., B.A., A. (1-7-49), Cherry Road, Salem. (1077)

Ramaswami, Shermadevi Yegnaswami, B.A., G.D.A., A. (1-7-49), Assistant Accounts Officer, Delhi State Electricity Board, Distribution Branch, Delhi. (950)

Ramaswami Aiyar, N. S., A. (1-7-49), F. (16-8-49), "Rama Bhavan", Jall Road, Coimbatore. (883)

Ramaswami Ayyangar, Asur, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), No. 148, "Dayasadan", Vani Vilas Road (North Road), P.O. Basavangudi, Bangalore—4. (175)

Ramaswami, Subraveti Krishnan, B.A., A. (1-4-53), C/o K. R. Avadhani, B.A.B.L., Vakil, Killedar Street, Teppakulam P.O., Tiruchirapalli. (2450)

†Ramaswamy, Ananthkrishna, A. (20-8-52), 36, Big Street, Triplicane, Madras. (2247)

Ramaswami, Cadambi Venkatachar, M.A., G.D.A., A. (1-7-49), F. (16-8-49), Y. M. I. A. Building, Armenian Street, Madras. (291)

†Ramaswamy, Dharmaraja, A. (1-7-49), Aiyar & Co., Negris Building, York Street, Colombo—1. (Ceylon). (1143)

Ramaswamy, Manavasi Rengaswami, A. (1-7-49), **N. C. Rajagopal & Co.**, 13, South Street, Karur. (1483)

Ramaswamy, Mandakolathor Subramonia, B.A., G.D.A., A. (1-7-49), C/o T. Stanes & Co., Ltd., Coimbatore. (221)

†Ramaswamy, Sekharipuram Venkatachala, A. (1-7-49), Accountant, Standard Vacuum Oil Co., P.O. Box 355, Bombay—1. (1411)

Ramaswamy, Venkatachala, B.A., G.D.A., A. (1-7-49), F. (16-8-49), 26, Nainiappa Mudaly Street, Vellore. (386)

Ramaswamy Iyer, Mathur Sankara Iyer, A. (18-8-50), C/o T. Stanes & Co., Ltd., P.B. No. 12, Coimbatore. (1833)

Ramaswamayya, Yanamandram, G.D.A., A. (1-7-49), F. (16-8-49), Yanamandram House, 4, Lake View Road, Mambalam, Thyagarayanagar Post, Madras—17. (168)

Ramavenkatasubramaniam, P. R., B.A., A. (8-3-51), "Lakshmi Nilayam", Andersonpet P.O. (Kolar Gold Fields). (1970)

**Rameshchandra & Dhirajlal**, (D. B. Shah & R. S. Shah), 1st Floor, Delhiwala Building, Opp. English Cinema Panchkuva, Ahmedabad—1.

Ramiah, Harihara Iyer, B.A., A. (1-7-49), F. (9-5-52), 4, Pandarinathan, Sannadhi Street, Karur. (1079)

†Ram, Krishnaicr, B.Sc., A. (2-6-51), Additional Personal Assistant to The Commissioner of Income-tax, Madras. (2011)

Ram, V. Sethu, B.A., A. (23-9-52), C/o Shri N. Vasudevan Potl, Krishna Nivas, Quilon. (2289)

Ranade, Dattatraya Chintaman, A. (15-9-52), with **Kulkarni & Khanolkar**, Bell & Co's Building, 3rd Floor, Phirozeshah Mehta Road, Fort, Bombay—1. (2280)

Randeria, Bhagwandas Chhaganlal, B.Com., A. (1-7-49), C/o New India Assurance Co., Ltd., Esplanade Road, Fort, Bombay. (957)

**Rane (D. R.) & Co.**,—(D. R. Rane), New Peth, Jalgaon.

Rane, Deoram Rango, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **D. R. Rane & Co.**, New Peth Jalgaon. (502)

Rangamani, Laxminarasimhan, A. (8-3-51), **K. Venkatachalam Aiyer & Co.**, North of Iron Bridge, Alleppey. (1969)

**Ranganathan (M. C.) & Co.**, (M. C. Ranganathan), 291, Linghi Chetty Street, Madras—1.

Ranganathan, Maddoor Coomandoor, A. (1-7-49), F. (16-8-49), **M. C. Ranganathan & Co.**, 290, Linghi Chetty Street, G.T., Madras. (762)

Ranganathan, Sambasiva, B.A., G.D.A., A. (1-7-49), F. (26-1-50), Post Box No. 17, Kodiyalball, Mangalore—3. (262)

Ranganathan, Soundararaja, G.D.A., A. (1-7-49), F. (16-8-49), 2, Kondichetty Street, George Town, Madras. (139)

†Ranganathan, T. S., B.Sc., A. (22-7-50), Accountant, C/o Associated Tubewells Ltd., 12, Scindia House, New Delhi. (1807)

Rangaratnam, M. R., B.Sc., A. (1-7-49), with **K. Venkatachalam Aiyer & Co.**, No. 124-125, Raja Market Buildings, Avenue Road, Bangalore—2. (1278)

Rangaswami, D. V., A. (1-7-49), F. (9-5-52), **P. Ramachandra Rao & Co.**, 330, Thahbu Chetty Street, Madras. (1078)

Rangaswami, K. E., B.Sc., A. (1-7-49), **S. Narayana Iyer & K. E. Rangaswami**, 27, West Chitrai Street, Madhurai. (1287)

**Rangaswamy (D.) & Co.**, (D. Rangaswamy & C. A. Natarajan), 292, Netaji Subhas Chandra Bose Road, Madras—1.

Rangaswamy, D., A. (7-9-50), **D. Rangaswamy & Co.**, 292, Netaji Subhas Chandra Bose Road, Madras—1. (1863)

†Rangaswamy, Thiruvlore Thattal, M.A., A. (24-9-49), Accountant, Standard Vacuum Oil Company, P. B. No. 115, Madras—1. (1602)

Rangaswamy, Veerappa, A. (19-6-51), No. 4, Anegunadi Lane, Hospital Road, Bangalore City. (2023)

Rangaswamy Iyengar, Sitaram, G.D.A., A. (1-7-49), F. (16-8-49), **S. R. Swamy & Co.**, No. 6, East Car Street, Dindigul. (300)

Rangnekar, Gangadhar Vishnupant, B.Com., A. (1-7-49), F. (1-4-53), 45, Narayanbag, Indore City. (980)

- †Ranken, Francis, A. (1-7-49), C/o Jessop & Co., Ltd., 63, Netaji Subhas Road, Calcutta—1. (1252)
- Rao & Co.**, (P. V. Rao), "Sitampeta", Rajahmahendravaram.
- Rao, A. Gopalakrishna, B.Com., A. (3-10-50), **A. Gopalakrishna Rao & Co.**, B-6-56, Sultan Bazar, Hyderabad (Dn.). (1873)
- Rao, Adige Umanath, B.A., G.D.A., A. (1-7-49), F. (16-8-49), Canara High School Road, Kodialbail Post, Mangalore—3. (353)
- Rao, Chillara Ramakoteswara, B.Com., A. (22-9-52), Patnambazar, Guntur. (2336)
- Rao, G. Lakshmana, B.Com., A. (13-2-53), 192/3, Behind Central Police Station, Mysore. (2409)
- Rao, Gady Krishna, B.Com., A.S.A.A., A. (4-12-52), Kavitam. (Via) Palakol, West Godavari Dist. (2336)
- †Rao, Gudur Sreenivasa, B.A., A. (2-3-53), Income-Tax Officer, Vijayavada. (2431)
- Rao, Hosabettu Anantha Krishna, B.A., A. (8-7-52), C/o Shri R. K. Karanth, 62, Bombay Mutual Building, Hornby Road, Bombay—1. (2231)
- Rao (K. S. V.) & Co.**, (K. S. V. Rao), Mustafa Building, Sir Phirozeshah Mehta Road, Fort, Bombay.
- Rao, Kota Virabhadra, B.Com., A. (1-7-49), with **Brahmayya & Co.**, Ramanagaram, Vijayawada—2. (1339)
- †Rao, Kuchimanchi Purnachandra, B.Com., A. (3-11-52), with **Brahmayya & Co.**, Bellary. (2319)
- Rao, Maghanahalli Desai Srinivasa, B.Com., A. (24-4-52), Main Bazar, Hospet. (2199)
- Rao, M. Ramachandra, B.A., A. (1-7-49), Welcome Hotel, 257, Frere Road, Fort, Bombay—1. (1433)
- Rao, P. Gopal Krishna, B.Sc., A. (26-9-49), 20, Thambu Chetty Street, Madras—1. (1607)
- Rao, P. Krishna, B.A., B.Com., A. (19-3-53), "Pushpa Vihar", Bunt's Hostel Road, Kodialbail, Mangalore—3. (2442)
- †Rao, P. Pathunmdi Venkata, M.A., Plt. Off., A. (1-7-49), S. No. 33, Central Vista Hostel, Queensway, New Delhi. (1460)
- Rao & Rao**, (K. Madhusudana Rao & K. V. Subba Rao), Bapatla, (Guntur District), also at Eluru.
- Rao (S. S.) & Co.**, (S. Suryanarayana Rao), 7, Kondi Chetty Street, Madras—1.
- Rao, V. Rama Mohana, B.Com., A. (7-1-53), with **M. Andnam & Co.**, 29, Hyderabad, Secunderabad. (2351)
- †Rao, Venkata Ranganatha, G.D.A., A. (1-7-49), 76, Hindu Friends Society, Jogeshwari, Bombay. (1298)
- Rao, Y. Gopala, B.A., A. (1-7-49), Gudur (Nellore Dist.). (1233)
- Rao, Yarramalla Virabhadra, B.Com., A. (1-7-49), **Rowe & Pal**, Kotha Agraharam, Vizianagram (Dist. Vizag.). (1496)
- Rasool, Shariat, G.D.A., A. (1-7-49), F. (16-8-49), Dodhpur Road, Allgarh. (115)
- †Rathnam, K. R., B.Com., A. (23-10-52), 4/42-D, Trichy Road, Ramanathapuram, Coimbatore. (2316)
- †Raval, Narendraprasad Umiashanker, B.A. (Hons.), A. (1-7-49), Income-tax Officer, Class I, Grade II, Circle II, Ward, C (1), Ahmedabad. (1312)
- †Rawal, Harshadroy Girijashanker, B.Com., A. (1-7-49), Padma Kunj, 13, Juhu Road, Santacruz (West), Bombay—23. (1042)
- Ray & Co.**, (S. Ray), 1, Madan Street, Calcutta—13.
- Ray, Amitava, B.Sc., A. (1-7-49), 27, Allenby Road, Calcutta—20. (1166)
- Ray, Amiya Nath, A. (1-7-49), F. (16-8-49), **Ray & Ray**, 6, Church Lane, Calcutta—1. (69)
- Ray, Anilendu, B.Com., A. (1-7-49), **Ray & Bhattacharya**, 8, Old Post Office Street, Calcutta—1. (1277)
- Ray, Anupam Chandra, B.Com., A. (1-4-53), 60, Princep Street, Calcutta—13. (2451)



- Ray (B. K.) & Co.**, (B. K. Ray), 14, Bentinck Street, Calcutta—1.
- Ray, Basanta Kumar, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), **B. K. Ray & Co.**, 14, Bentinck Street, Calcutta. (132)
- Ray & Bhattacharya**, (A. Ray & R. K. Bhattacharya), 8, Old Post Office Street, Calcutta.
- †Ray, Bikas Chandra, A.S.A.A., A. (25-9-51), Accountant, Assam Oil Co. Ltd., Bungalow No. 29, Digboi P.O., (Assam). (2081)
- Ray, Bimalansu, B.Com., A. (1-7-49), 16-Q, Dover Lane, Ballygunge, Calcutta. (1445)
- Ray, Bimal Chandra, B.Sc., A. (1-7-49), F. (1-4-52), 106/I-C, Hazara Road, Calcutta—26. (747)
- Ray, Brajendra Krishna, B.Com., A. (1-7-49), F. (29-5-50), 2, Dalhousie Square East (1st Floor), Calcutta—1. (924)
- Ray, Kalidas, B.Com., A. (1-7-49), 31/C, Ramakrishna Samadhi Road, P.O. Narkeldanga, Calcutta. (1163)
- Ray, Manindra Kumar, B.Sc., A. (1-7-49), 188/A, Rash Behari Avenue, Calcutta—29. (1392)
- Ray, Nripendra Nath, M.A., B.L., A. (1-7-49), 20, Madan Mitra Lane, P.O. Beadon Street, Calcutta. (1058)
- †Ray, Ramesh Chandra, B.Com., A. (1-7-49), 31, Ram Mohan Dutt Road, P.O. Elgin Road, Calcutta—20. (1259)
- Ray & Ray**, (A. N. Ray & S. N. Sen), 6, Church Lane, Calcutta—1.
- Ray, Subodhchandra, M.A., A. (1-7-49), F. (16-8-49), **Ray & Co.**, 1, Madan Street, Calcutta—13. (884)
- Ray Choudhury (N. K.) & Co.**, (N. K. Ray Choudhury), 111-B, Netaji Subhas Road Calcutta—1.
- Ray Choudhury, Nabendu Kumar, B.Com., A. (16-2-52), **N. K. Ray Choudhury & Co.**, 111-B, Netaji Subhas Road, Calcutta—1. (2150)
- Ray Moulik & Co.**, (A. K. Ray Moulik), 3, Mangoe Lane, Calcutta.
- Ray Moulik, Anindya Kumar, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), **Ray Moulik & Co.**, 3, Mangoe Lane, Calcutta. (332)
- Read (George) & Co.**, (St. J. Demetrius & D. N. Mukherjee), Avenue House, Chowringhee Square, Calcutta—1, also at Darjeeling.
- Reddy, C. Chandrasekhara, G.D.A., A. (24-6-50), F. (22-8-50), **V. Rajaram & Co.**, 6, Vanier Street, Madras. (1772)
- Reid, Robert, A. (1-7-49), C/o Mackinnon Mackenzie & Co., 16, Strand Road, Calcutta. (1429)
- Relan, Ram Chand, A. (21-1-53), C/o Ganguram Mohanlal, Timber Merchants, Original Road, Paharganj, Delhi. (2366)
- †Rengan, S., B.A., A. (1-7-49), Aiyar & Co., Negris Building, York Street, Colombo—1. (1005)
- Renganathan, Seshadri, G.D.A., A. (1-7-49), **S. R. Nathan & Co.**, Plot No. 273/6, Prabha Baug, Deodar Road, Matunga G.I.P., Bombay—19. (711)
- Rengaswami, Melappalalayam Sudarsan, B.A., G.D.A., A. (1-7-49), F. (16-8-49), **M. S. Krishnaswami & Jagannathan**, Tennore High Road, Tiruchirapalli. (181)
- Reporter (P. M.) & Co.**, (P. M. Reporter), N/20, Nawroze Baug, Lalbaug, Parel, Bombay—12.
- Reporter, Phiroze Marzban, A. (28-8-52), **P. M. Reporter & Co.**, N/20, Nawroze Baug, Lalbaug, Parel, Bombay—12. (2262)
- †Richards, George Ernest, A. (1-7-49), C/o Price Waterhouse & Co., 3, Frederick's Place, Old Jewry, London, E.C. 2. (1521)
- †Richmond, William John, A. (1-7-49), C/o The Gramophone Co. Ltd., 7, Spencer's Building, McLeod Road, Post Box No. 451, Karachi. (1118)
- Rindani, Mansukhray Jugatray, B.Com., A. (26-6-50), Patni Building, Opp. Jubbe Gardens, Rajkot. (1770)
- Robson, Thomas Buston, A. (1-7-49), **Price, Waterhouse, Peat & Co.**, B-4, Clive Buildings, 8, Netaji Subhas Road, Calcutta. (1380)
- Rowe and Pal**, (N. V. Venugopal, A. Krishnamurthi & Y. Virabhadra Rao), 12, Thambu Chetty Street, Madras, also at Berhampur & Vizianagram.

**Roy (A. C.) & Co.**, (A. C. Roy and S. B. Roy), 1-B, Old Post Office Street, Calcutta.

Roy, A. C., B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **A. C. Roy & Co.**, 1-B, Old Post Office Street, Calcutta. (152)

**Roy (A. M.) & Co.**, (A. K. Chattopadhyay), 1/B, Old Post Office Street, Calcutta.

Roy, Amiya Mohan, B.Sc., A.S.A.A., A. (1-7-49), F. (25-9-50), **Mukherji & Roy.**, 23, Strand Road, P. B. No. 2595, Calcutta—1. (1547)

†Roy, Anil Kumar, B.A., A. (1-7-49), F. (13-10-49), C/o M/s Orr. Dignam & Co., 29, Netaji Subhas Road, Calcutta—1. (580)

**Roy & Bagchi**, (H. Bagchi & C. S. Ramalingam), 8/2, Hastings Street, Calcutta—1.

†Roy, Bhupendra Mohan, M.A., A.S.A.A., A. (1-7-49), 1, Kabir Road, P.O. Kalighat, Calcutta—26. (596)

†Roy, Bibhuti Bhusan, B.A., A.S.A.A., A. (1-7-49), with **Price, Waterhouse, Peat & Co.**, B-4, Clive Buildings, 8, Netaji Subhas Road, Calcutta. (1029)

†Roy, Bimala Prosad, B.A., B.L., A. (1-7-49), F. (21-5-51), Registrar of Joint Stock Companies, West Bengal, "Eastern Court", P-29, Mission Row Extension, Calcutta. (602)

Roy, Dillbagh, B.A., A.S.A.A., A. (1-7-49), F. (16-8-49), **Roy Malhotra & Co.**, Kashmere Gate, Delhi. (202)

Roy, Guneshwar, M.A., B.Com., A. (30-4-52), Assistant Accounts Officer, Bokaro Thermal Power Station, P.O. Bokaro, Dt. Hazaribagh. (2203)

Roy, Hari Prosanna, B.Sc., G.D.A., A. (1-7-49), F. (18-7-50), 8/1A, Shamananda Road, Bhowanipur, Calcutta—25. (339)

**Roy (J. M.) & Co.**, (J. M. Roy), Temple Chambers, 2nd Floor, 6, Old Post Office Street, Calcutta.

Roy, Jitendra Mohan, G.D.A., A. (1-7-49), F. (16-8-49), **J. M. Roy & Co.**, Temple Chambers, 2nd Floor, 6, Old Post Office Street, Calcutta. (363)

**Roy (K. C.) & Co.**, (K. C. Roy), 10, Old Post Office Street, Ground Floor, Right Block, Calcutta—1.

Roy, Kshitish Chandra, M.A. (Com.), A.S.A.A., A. (8-8-50), **K. C. Roy & Co.**, 10, Old Post Office Street, Ground Floor, Right Block, Calcutta—1. (1817)

**Roy (N. K.) & Co.**, (N. K. Roy), P-39, Prinsep Street, P.O. Box No. 33, G.P.O., Calcutta.

†Roy, Nirmal Chandra, B.Com., LL.B., A. (11-2-53), 27, Nandan Road, Calcutta—25. (2404)

Roy, Nripendra Krishna, M.Sc., A.S.A.A., A. (1-7-49), F. (16-8-49), **N. K. Roy & Co.**, P-39, Prinsep Street, P.O. Box No. 33, G.P.O., Calcutta. (238)

**Roy (R. N.) & Co.**, (R. N. Roy), 6, Hastings Street, Lindlie Chambers, 3rd Floor, Calcutta—1.

Roy, Rathindra Nath, B.Com., A. (1-7-49), F. (7-7-51), **R. N. Roy & Co.**, Lindlie Chambers, 3rd Floor, 6, Hastings Street, Calcutta—1. (609)

Roy, Satyabrata, F.S.A.A., A. (1-7-49), F. (16-8-49), **A. C. Roy & Co.**, 1-B, Old Post Office Street, Calcutta. (625)

†Roy, Satyendra Chandra, B.Sc., A. (1-7-49), Chief Accountant, Airways (India) Ltd., 15, Ganesh Chandra Avenue, Calcutta. (643)

**Roychoudhuri & Co.**, (S. K. Roychoudhuri), 244-B, Vivekananda Road, Calcutta—6.

Roychoudhuri, Sudhir Kumar, B.Com., A. (22-5-50), **Roychoudhuri & Co.**, 244-B, Vivekananda Road, Calcutta—6. (1737)

**Roy Chowdhury (B.) & Co.**, (B. Roy Chowdhury), 7, Esplanade East, Lakshmi Building, Calcutta—1.

**Roy Chowdhury (J. N.) & Co.**, (J. N. Roy Chowdhury), 22, Canning Street, Calcutta—1.

Roy Chowdhury, Jyotirindra Nath, G.D.A., A. (1-7-49), F. (16-8-49), **J. N. Roy Chowdhury & Co.**, 22, Canning Street, Calcutta—1. (337)

**Roy Chowdhury (K. C.) & Co.**, (K. C. Roy Chowdhury), 12, Dalhousie Square East, Calcutta.

Roy Chowdhury, Kshitish Chandra, G.D.A., A. (1-7-49), F. (16-8-49), **K. C. Roy Chowdhury & Co.**, 12, Dalhousie Square East, Calcutta. (342)

Roy Chowdhury, Kumar Chandra, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49),  
**Roy Chowdhury & Moltra**, 8/2, Hastings Street, Calcutta. (274)

**Roy Chowdhury & Moltra**, (K. C. Roy Chowdhury), 8/2, Hastings Street, Calcutta.

Roy Chowdhury, Sachindra Mohan, B.Com., A. (21-3-50), 3, Mangoe Lane, Calcutta  
 —1. (1660)

**Roy Malhotra & Co.**, (B. R. Malhotra & D. Roy), Kashmere Gate, Delhi.

Rudra, Asit Baran, B.Sc., B.L., G.D.A., A. (1-7-49), F. (16-8-49), **Paul & Rudra**,  
 No. 3, West Gumtee, Jalpaiguri. (302)

**Rudra (R. N.) & Co.**, (R. N. Rudra), Rajendra Path, Patna.

Rudra, Rabindranath, B.Com., A. (1-7-49), F. (23-3-50), **R. N. Rudra & Co.**,  
 Rajendra Path, Patna. (865)

†Rustomji, Minoo Kalkhosru, B.A. (Hons.) (London), A. (1-7-49), Controller of  
 Accounts, Tata Locomotive & Engineering Co., Ltd., Jamshedpur—4. (1463)

**Rustomji N. Mehta & Co.**, (R. N. Mehta & P. N. Mehta), 35-37, Hamam Street,  
 2nd Floor, Fort, Bombay.

Sachdev, Dwarkadas Ranchhoddas, B.Com., A. (11-3-53), 55, Commercial  
 Chambers, Masjid Bunder Road, Bombay—3. (2436)

**Sachdev (S. N.) & Co.**, (S. N. Sachdev), 4, Kashmere Gate, Delhi.

Sachdev, Satindar Nath, G.D.A., A. (1-7-49), F. (3-5-50), **S. N. Sachdev & Co.**,  
 4, Kashmere Gate, Delhi. (629)

Sadagopachari, Krishnamachari, B.A., A. (1-7-49), F. (1-6-50), **Suri & Co.**, 2nd  
 Floor, No. 19, Stringer Street, Loane Square, Broadway, P. B. No. 1354, Madras—1.  
 (903)

†Sadar, Shaikh Hussain, G.D.A., A. (29-11-49), Income-tax Officer, MacLeon  
 Terrace, Mission Road, Nadlad, Dt. Karia. (1625)

†Saha, Asutosh, B.Sc., A. (1-7-49), Assistant Cost Accounts Officer, Ministry of  
 Finance (Industry & Commerce Division), Government of India, Shahjehan Road,  
 New Delhi. (583)

Saha, Girindra Mohan, B.Com., F.S.A.A. (Lond.), A. (1-7-49), F. (3-11-51), **G. Basu  
 & Co.**, 6, Hastings Street, Calcutta. (947)

Saha, Gopal Chandra, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), **Shaha & Co.**,  
 10, Old Post Office Street, Calcutta. (341)

Saha, Hiron Kumar, B.Com., A. (1-7-49), F. (28-8-51), **Saha & Majumdar**, P-5,  
 Canning Street, 2nd Floor, Calcutta. (875)

**Saha & Majumdar**, (R. N. Saha and H. K. Saha), P-5, Canning Street, 2nd Floor,  
 Calcutta.

Saha, Rabindra Nath, B.Sc., A. (1-7-49), F. (16-8-49), **Saha & Majumdar**, P-5,  
 Canning Street, 2nd Floor, Calcutta. (808)

**Saha (S. P.) & Co.**, (S. P. Saha), 5, Hastings Street, 1st Floor, Calcutta.

Saha, Sarada Prasad, B.Com., A. (23-3-50), **S. P. Saha & Co.**, 5, Hastings Street,  
 1st Floor, Calcutta. (1680)

**Sahai (V.) & Co.**, (V. Sahai), 36/G, Connaught Circus, Opp. 90 Block, New Delhi.

Sahai, Vishnu, B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **V. Sahai & Co.**, 36/G,  
 Connaught Circus, Opp. 90 Block, New Delhi. (443)

†Sahgal, Amrit Lal, B.A., LL.B., A. (1-7-49), Income-tax Appellate Tribunal, 8-A,  
 Lodi Estate, New Delhi. (189)

Saigal, P. N., A. (1-7-49), F. (16-8-49), Near Kamachha P.O., Banaras. (1560)

Saikia, Jnanendra Nath, B.Com., A. (17-4-51), Tarajan, Jorhat. (1986)

**Sakhardande & Co.**, (M. A. Sakhardande), Examiner Press Building, Dalal Street,  
 Fort, Bombay—1.

Sakhardande, Moreshwar Anandrao, A. (1-7-49), F. (11-11-49), **Sakhardande &  
 Co.**, Examiner Press Building, Dalal Street, Fort, Bombay. (851)

Saksena, Bahadur Lal, B.A., A. (31-5-51), **Pradhan & Co.**, Jaigunj, Aligarh.  
 (2006)

Saksena, Man Mohan Lal, B.Com., LL.B., A. (1-7-49), **Man Mohan Lal & Co.**,  
 33/9, Chowk (Stationery Bazar), Kanpur. (1310)

†Saksena, Shiv Prasad, B.Com., LL.B., A. (1-7-49), Treasury Officer, Outside  
 Peergate, Bhopal. (1550)

**Salve & Co.**, (N. K. P. Salve), Asha Villa, New Colony, Nagpur.

- Salve, Narendra Kumar P., B.Com., A. (9-9-50), **Salve & Co.**, Asha Villa, New Colony, Nagpur. (1867)
- Sambamurthi, Balakrishna, B.Com., A. (18-9-52), No. 4, First Street, Abhiramapuram, Teynampet P.O., Madras—18. (2282)
- †Sambamurthi, Melakkaveri Natesa Iyer, B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), Accountant Member, Income-tax Appellate Tribunal, Madras Bench, 17, Rajaratnam Street, Kilpauk, Madras—10. (215)
- Sambandamurthy, A., G.D.A., A. (1-7-49), F. (16-8-49), **Murthy & Co.**, Gunfoundry, Hyderabad (Deccan). (639)
- Sambasiva Ayyar, Ayalur Krishna Iyer, A. (1-7-49), F. (11-12-50), **R. G. N. Price & Co.**, 202, Mount Road, P.O. Box No. 335, Madras. (987)
- Sambhu N. De & Co.**, (Sambhu Nath De), 1-B, Old Post Office Street, Calcutta—1.
- Sambiah (K. S.) & Co.**, (K. S. Sambiah), "Jilly House", C-75, Fourth Cross Rd. Thillainagar, Tiruchirapalli.
- Sambiah, Kannappady Sitharama, G.D.A., A. (1-7-49), F. (16-8-49), **K. S. Sambiah & Co.**, "Jilly House", C-75, Fourth Cross Road, Thillainagar, Tiruchirapalli. (308)
- Sambiah, Parvataneni, B.A., A.S.A.A., A. (1-7-49), F. (23-1-51), **Brahmayya & Co.**, 55, Silver Jubilee Park Road, Bangalore. (771)
- Sampat, Karasandas Vasanji, G.D.A., A. (1-7-49), 363, Girgaum Road, Opp. Thakurdwar Post Office, Bombay. (765)
- Sampat (J. R.) & Co.**, (J. R. Sampat), 160, 1st Floor, Dr. Dadabhai Naoroji Road, Fort, Bombay—1.
- Sampat, Jamnadas Ramdas, B.Com., A. (1-10-52), **J. R. Sampat & Co.**, 160, 1st Floor, Dr. Dadabhai Naoroji Road, Fort, Bombay—1. (2292)
- †Sampat, Mathuradas Dharamshi, G.D.A., A. (1-7-49), Accountant, National Insurance Co., Ltd., 7, Council House St., Calcutta. (840)
- Sampath Kumaran & Co.**, (P. T. Sampath Kumaran), Purushottam Buildings, Madras—2.
- Sampath Kumaran, P. T., A. (4-4-50), **Sampath Kumaran & Co.**, Purushottam Buildings, Madras—2. (1692)
- †Sampath, Magaral Shanmuga, B.Com., A. (11-2-53), 4, Thiagarayapuram, Officer's Line, Vellore. (2407)
- Sampath, N., B.Com., A. (6-2-53), Government Arts College Road, Coimbatore. (2394)
- Sam Singh, N., A. (21-6-51), Shimoga, (Mysore State). (2025)
- †Sanders, Harry James, A. (1-7-49), C/o Peat Marwick Mitchell & Co., 11, Ironmonger Lane, London, E.C. 2. (1363)
- Sanghavi (C. N.) & Co.**, (C. N. Sanghavi), Shreenath Bhuvan, 2nd Floor, 27, Picket Cross Road, Bombay—2.
- Sanghavi, Chhotalal Nimchand, B.Com., A. (7-8-52), **C. N. Sanghavi & Co.**, Shreenath Bhuvan, 2nd Floor, 27, Picket Cross Road, Bombay—2. (2244)
- Sanghavi & Co.**, (R. M. Sanghavi), Ghiya Chambers, Garedia Kuva Road, Rajkot.
- Sanghavi, Ramniklal Manilal, B.Com., A. (1-7-49), **Sanghavi & Co.**, Ghiya Chambers, Garedia Kuva Road, Rajkot. (1141)
- Sanghvi & Co.**, (H. D. Sanghvi), 48, Commercial Chambers, 3rd Floor, Muszid Bunder Road, Bombay—3.
- Sanghvi, Harshadlal Dungalshi, B.Com., A. (20-5-52), **Sanghvi & Co.**, 48, Commercial Chambers, 3rd Floor, Muszid Bunder Road, Bombay—3. (2213)
- Sankar Aiyar (V.) & Co.**, (S. S. Ayyar, A. Venkateswaran & Y. Kuppaswamayya), Deepak Mahal, 4th Floor, Marine Drive, Bombay, also at New Delhi & Madras.
- Sankaran, A. N., B.A., A. (26-4-51), Maharnombu Agraharam, Karaikudi. (1991)
- Sankaran, G., G.D.A., A. (1-7-49), F. (16-8-49), 2, Swarnambigal Agraharam, Salem. (305)
- Sankaran, Natesa, G.D.A., A. (1-7-49), F. (16-8-49), **Sankaran & Raman**, National Insurance Building, Esplanade, Madras. (310)
- Sankaran, R., B.Com., A. (1-7-49), **Shankar & Co.**, Chamber of Commerce Bldgs., Hospital Road, Rajapalayam. (1302)

**Sankaran & Raman**, (N. Sankaran & S. Subbaraman), National Insurance Buildings, Esplanade, Madras.

Sankaran, Venkatramier, B.A., G.D.A., A. (1-7-49), F. (16-8-49), Deepak Mahal, 4th Floor, Marine Drive, Bombay. (122)

Sankararaman, T. S., B.A., A. (11-10-52), 43, Town Railway Station Road, Salem. (S. India). (2307)

**Sant (R. D.) & Co.**, (R. D. Sant), C/o **Kulkarni & Khanolkar**, Bell & Co.'s Building, Sir Phirozeshah Mehta Road, Fort, Bombay.

Sant, Ramakant Dinanath, A. (18-8-50), **R. D. Sant & Co.**, **Kulkarni & Khanolkar**, Bell & Co.'s Building, Sir Phirozeshah Mehta Road, Fort, Bombay. (1826)

Santhanam, T. M., B.A., A. (16-10-50), **S. Sundareshan & Co.**, 55, East Second Street, Pudukottal. (1885)

†Santhanam, V., B.Com., A. (17-11-51), with **Lovelock & Lewes**, Mercantile Bank Bldg., 1st Line Beach, P. B. No. 1720, Madras. (2110)

**Sanyal (G.) & Co.**, (G. Sanyal & H. N. Bhaduri), Temple Chambers, 6, Old Post Office Street, Calcutta—1.

Sanyal, Gaurisankar, B.Com., A. (25-11-49), **G. Sanyal & Co.**, Temple Chambers, 6, Old Post Office Street, Calcutta—1. (1622)

Sanyal, Nripendra Nath, B.Sc., G.D.A., A. (1-7-49), F. (3-1-50), **N. Sarkar & Co.**, 17, Mangoe Lane, Calcutta. (375)

Sapthrushy, E., A. (1-7-49), **N. M. Swamy & Co.**, 18, Keshari Buildings, Nizamshahi Road, Hyderabad (Dn.). (1354)

**Saraf & Co.**, (D. P. Singh Saraf), Bazar Khazanchian, Hissar.

Saraf, Dharam Pal Singh, B.Com., A. (16-10-51), **Saraf & Co.**, Bazar Khazanchian, Hissar. (2089)

Sarangapani, K. R., B.A., A. (20-2-51), Main Road, Shevapet, Salem. (1958)

**Sardar Bahadur & Co.**, (S. B. Mathur), 2842, Pacca Katra, Kinari Bazar, Delhi.

Sarkar, Arun Prakash, B.Com., A. (1-7-49), **Das Sarkar & Co.**, 8/2, Hasting Street, Calcutta—1. (1432)

Sarkar, Asoke Kumar, B.Sc., A. (1-7-49), F. (16-8-49), 18-B, Mohan Lal Street, Calcutta. (781)

†Sarkar, Bijay Kumar, G.D.A., A. (1-7-49), 8/D, Ekdalia Place, Ballygunge, Calcutta. (1525)

†Sarkar, Durga Charan, A. (1-7-49), with **Price, Waterhouse, Peat & Co.**, 6, Brindaban Pal Lane, Calcutta—3. (1162)

**Sarkar (K. C.) & Co.**, (K. C. Sarkar), Room No. 46, Stephen House, 4 & 5, Dalhousie Square, Calcutta.

Sarkar, Kshitish Chandra, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **K. C. Sarkar & Co.**, Room No. 46, Stephen House, 4 & 5, Dalhousie Square, Calcutta. (297)

Sarkar, Mrinal Kanti, B.A., A. (1-7-49), **M. K. Sorcar & Co.**, Santipara Main Road, P.O. Rehabari, Dibrugarh. (1490)

**Sarkar (N.) & Co.**, (B. N. Mukhopadhyay, N. N. Sanyal & N. Sarkar), 17, Mangoe Lane, Calcutta.

Sarkar, Narendranath, M.A., F.S.A.A., A. (1-7-49), F. (11-10-50), 57, Ballygunge Gardens, Calcutta—19. (68)

†Sarkar, Sudhindra Nath, B.Sc., G.D.A., A. (1-7-49), C/o Commercial Tax Office, Asansol. (471)

Sarkar, Sukumar De, B.Sc., A. (29-8-51), 6, Old Post Office Street, Ground Floor, Calcutta. (2070).

**Sarma & Co.**, (V. B. Sarma & V. V. Sastry), Aryapuram, Rajahmundry.

Sarma, Ganapathy Ramachandra, G.D.A., A. (1-7-49), F. (16-8-49), City Lodge, 1, Taskar Avenue Road, Bangalore—1. (34)

†Sarma, Gollakota Venkata Laxmana, Surya Somayaji, G.D.A., A. (10-4-51), C/o Burmah-Shell Co., Connaught Circus, New Delhi. (1985)

†Sarma, Kolluri Venkataramana, G.D.A., A. (1-7-49), Block No. 6, 2nd Floor, West View, 220, Balchandra Road, Matunga, Bombay—19. (1299)

Sarma, N. Bhagwan, A. (1-7-49), F. (16-8-49), 7, Wells, Visakhapatnam. (1566)

Sarma, Viswanadham Bhascara Rama, G.D.A., A. (1-7-49), F. (16-8-49), **Sarma & Co.**, Aryapuram, Rajahmundry. (98)

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**Sarovar (D. V.) & Co.,** (D. V. Sarovar), Bellary.

Sarovar, Vasudevrao Devanahalli, G.D.A., A. (1-7-49), F. (16-8-49), **D. V. Sarovar & Co.,** Bellary. (426)

Sastri, Chavali Subrahmanya, B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **Sastri & Shah,** 15, Armenian Street, Madras. (8)

†Sastri, Dorbala Balagangadhara, A.S.A.A., A. (24-5-50), C/o Tea Estates India Ltd., Race Course Road Colmbatore. (1740)

Sastri, Duggirala Venkata, Subrahmanya, B.Com., A. (26-5-50), with **S. B. Billimoria & Co.,** Bashir Bagh Road, Hyderabad (Dn.). (1745)

**Sastri & Shah,** (C. S. Sastri), 15, Armenian Street, Madras.

Sastry, S. A. Gangadhara, M.A. (Litt.), LL.B., M.A. (Com.), A. (23-12-50), 15th Cross, Malleswaram, Bangalore—3. (1926)

Sastry, Viswanadham Venkata Srinivasa, B.Com., A. (21-6-51), **Sarma & Co.,** Aryapuram, Rajahmundry. (2026)

Sathe, Shankar Govind, B.A., LL.B., A. (1-7-49), 892, Sadashiv Peth, Near Tulsi Bagh, Poona—2. (870)

Sathiamurthy, Y., B.Com., A. (26-7-52), **Peri Thiagraj & Co.,** 216, Naicker New Street, Madhurai. (2237)

**Satyanarayana & Co.,** (G. Satyanarayana & D. S. Subrahmaniya), 8091-1, Kingsway, Secunderabad (Dn.).

Satyanarayana, Garimella, B.A., A. (16-2-52), **Satyanarayana & Co.,** 8091-1, Kingsway, Secunderabad (Dn.). (2163)

†Satyanarayanaiah, K. M., B.A., A. (1-7-49), Accounts Officer, Transport Commissioner's Office, 2, Rana Pratap Marg, Lucknow. (1030)

†Saxena, Krishan Pershad, B.Com., A. (30-1-53), 11, Virani Blocks, Mill Pura, Rajkot. (2385)

Saxena, Raj Bhushan, M.Com., A. (14-1-53), 3062, Kucha Raja Sohan Lal, Delhi. (2357)

Seetharaman, K., G.D.A., A. (1-7-49), Block No. 2, Plot No. 263, Jitendra Villa, Slon, Bombay—22. (720)

Seetharamarao, Nittoor, A. (5-9-50), with **Brahmayya & Co.,** 55, Silver Jubilee Park Road, Bangalore. (1862)

**Sekhar & Co.,** (K. K. Chandrasekhar), 6827, Market Street, Secunderbad (Dn.).

Sen, Ahindra Nath, B.A., A. (1-7-49), with **Lovelock & Lewes,** 4, Lyons Range, Calcutta. (952)

†Sen, Amiya Kumar, A. (1-7-49), 11, Lake Avenue, Calcutta—26. (1406)

Sen, Arun Kumar, B.Com., A. (1-7-49), 3/2, Madan Street, 1st Floor, Calcutta—13. (1396)

†Sen, Bansi, B.Com., A. (1-7-49), 37, Beadon Row, P.O. Beadon Street, Calcutta. (1103)

†Sen, Benoy Kumar, B.Sc., B.A. (Com.), A. (1-7-49), F. (22-4-52), 201, Park Street, Calcutta—17. (758)

†Sen, Biman Behari, B.A., G.D.A., A. (1-7-49), 80/B, Sambhu Nath Pandit Street, P.O. Elgin Road, Calcutta. (1405)

Sen, Biswajit, B.Com., A. (28-3-51), 40/2, Guruprasad Chowdhury Lane, Calcutta—6. (1978)

**Sen, (C. R.) & Co.,** (C. R. Sen), 4, Clive Ghat Street, Calcutta.

Sen, Chitta Ranjan, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), **C. R. Sen & Co.,** 2nd Floor, 4, Clive Ghat Street, Calcutta—1. (71)

**Sen (D. P.) & Co.,** (Devaprosad Sen), 6A, S. N. Banerjee Road, 1st Floor, Calcutta—13.

Sen, Devaprosad, B.A., A. (1-7-49), F. (26-10-50), **D. P. Sen & Co.,** 6-A, S. N. Banerjee Road, 1st Floor, Calcutta—13. (822)

**Sen (J.) & Co.,** (J. Sen), 5, Hastings Street, Top Floor, Calcutta.

Sen, Jitendranath, F.S.A.A., A. (1-7-49), F. (16-8-49), **J. Sen & Co.,** 5, Hastings Street, Top Floor, Calcutta. (231)

†Sen, Kamalendu, B. Com., A. (15-5-52), 536/1, Circular Road. Santragachh, Howrah. (2210)

**Sen (K. B.) & Co.,** (B. Sen Kapoor), 'H' Block, Tropical Insurance Buildings, Connaught Circus, New Delhi.

**Sen (P.) & Co.,** (P. S. Sen), 10, Old Post Office Street, First Floor, Calcutta.

Sen, Parbati Sankar, M.A., B.Com., A. (1-7-49), F. (24-12-49), **P. Sen & Co.,** 10, Old Post Office Street, First Floor, Calcutta. (956)

Sen, Rabindra Nath, M.A., B.L., B.Com., A.S.A.A., A. (1-7-49), **Price, Waterhouse, Peat & Co.,** B-4, Clive Buildings, 8, Netaji Subhas Road, Calcutta. (1054)

**Sen (S.) & Co.,** (R. K. Mukherjee), 137, Canning Street, Calcutta.

†Sen, Sakti Sankar, A. (1-7-49), 5/2-A, Bir Chand Goswami Lane, Calcutta. (693)

Sen, Santosh Kumar, F.S.A.A., A. (1-7-49), F. (16-8-49), **Kar Sen & Co.,** 9, Hastings Street, Calcutta. (235)

**Sen (S. R.) & Co.,** (S. R. Sen), 9, Old Court House Street, Calcutta.

Sen, Satya Ranjan, M.A., A.S.A.A., A. (1-7-49), **S. R. Sen & Co.,** 9, Old Court House Street, Calcutta—1 (1216)

Sen, Satyendra Nath, M.A., B.Com. (Lond.), A.C.A. (Eng. & Wales), A.S.A.A., A. (25-4-52), **Ray & Ray,** 6, Church Lane, Calcutta. (2201)

Sen, Saures Chandra, A. (1-7-49), 1/3-B, Dehi Serampore Lane, Ballygunge, Calcutta—19. (812)

**Sen (S. M.) & Co.,** (S. M. Sen), 4/1, Apurba Mitter Road, Calcutta—26.

Sen, Sudhindra Mohan, B.A., A. (1-7-49), **S. M. Sen & Co.,** 4/1, Apurba Mitter Road, Calcutta—26. (1246)

Sen Gupta, Asim Kumar, B.Com., A. (21-5-51), 23/71, Babubagan Lane, Calcutta—31. (1999)

†Sen Gupta, Benoyendra Prasad, A.S.A.A., A. (1-7-49), C/o The Calcutta Electric Supply Corporation Ltd., Victoria House, Calcutta—1. (1518)

Sen Gupta, Bijan Kumar, M.A., B.Com., LL.B., A. (1-7-49), **J. C. Das & Co.,** 135, Canning Street, Calcutta. (1263)

**Sen Gupta (D. C.) & Co.,** (D. C. Sen Gupta), 111-B, Netaji Subhas Road, Calcutta—1.

Sen Gupta, Dipes Chandra, B.Com., A. (1-7-49), **D. C. Sen Gupta & Co.,** 111-B, Netaji Subhas Road, Calcutta—1. (1370)

Sen Gupta, D. M., A. (1-7-49), 10, Hastings Street, Calcutta. (1558)

†Sen Gupta, Kali Pada, B.Sc., B.Com., A. (1-6-50), 27, Purna Mitra Place, Santhipalli, Tollygunge, Calcutta. (1753)

**Sen Gupta (N.) & Co.,** (N. B. Sen Gupta), 98/2, Harish Mukherjee Road, Calcutta—25

Sen Gupta, Nirod Baran, B.Com., A. (17-4-50), **N. Sen Gupta & Co.,** 98/2, Harish Mukherjee Road, Calcutta—25. (1698)

Sengupta, Prafulla Chandra, B.Sc., A.S.A.A., A. (3-7-51), Road No. 6-D, Gardani-bagh, Patna—1. (2035)

**Sengupta (S.) & Co.,** (S. Sengupta & K. L. Chatterjee), 10, Old Post Office Street, Calcutta.

†Sen Gupta, Satyabrata, M.A. (Com.), A. (1-7-49), C/o Tribeni Tissues Ltd., Village: Chandrahati, Tribeni P.O., Dt. Hooghly. (1257)

†Sen Gupta, Sisir Kumar, M.A., A. (1-7-49), C/o I. G. N. & Rly. Co. Ltd., Accounts Department, 4, Fairlie Place, Calcutta—1. (703)

Sen Gupta, Sitalacharan, M.A., G.D.A., A. (1-7-49), F. (16-8-49), **S. Sen Gupta & Co.,** 10, Old Post Office Street, Calcutta—1. (458)

**Sen Gupta (S. M.) & Sons,** (Surendra Mohan Sen Gupta and Sudhansu Mohan Sen Gupta), 10, Hastings Street, Calcutta—1.

Sen Gupta, Sudhansu Mohan, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), **S. M. Sen Gupta & Sons,** 10, Hastings Street, Calcutta—1. (405)

Sen Gupta, Sudhindra Nath, M.A., B.Com., A. (9-1-50), **J. C. Das & Co.,** 135, Canning Street, Calcutta. (1645)

Sen Gupta, Surendra Mohan, M.A., G.D.A., A. (1-7-49), F. (16-8-49), **S. M. Sen Gupta & Sons,** 10, Hastings Street, Calcutta—1. (166)

Seshadri, Mathur Sankarayer, B.A., G.D.A., A. (1-7-49), F. (16-8-49), Mattur Agraharam Post, Palghat. (100)

- Seshadri, Parthasarathy, B.Com., A. (8-6-50), Kumaran Road, Tirupur. (1763)
- †Seshadri, Samudram Subrayer, G.D.A., A. (1-7-49), F. (16-8-49), Assistant Controller of Accounts, Fertilisers & Chemicals Ltd., Sindri P.O., Dist. Manbhum. (488)
- †Seshadri, Sekharipuram Subrahmanya, B.A., A. (19-10-51), 6, Conran Smith Road, Madras—6. (2092)
- †Seshagiri Rao, Avasarala, M.A., F.S.A.A., A. (1-7-49), Chief Accountant, Hindustan Shipyard Ltd., Gandhigram, Visakhapatnam. (985)
- Seshagirisachar, Coimbatore Hanumantachar, A. (17-4-51), 22/60, Raja Street, Coimbatore. (1988)
- Seshan Ramaswamier, G.D.A., A. (1-7-49), F. (16-8-49), 4, Chockappa Naicker Street, Mathural. (261)
- †Seth, Parmeshwari Das, B.A., G.D.A., A. (1-7-49), Assistant Controller of Insurance, Government of India, Kennedy Cottage, Simla. (247)
- Sethi (C. L.) & Co.** (C. L. Sethi), 21, Daryaganj, Delhi.
- Sethi, Chaman Lal, A. (8-8-50), **C. L. Sethi & Co.**, 21, Daryaganj, Delhi. (1818)
- †Sethi, Harbhajan Singh, B.Com., Plt. Off., A. (19-8-49), I.A.F., 5, Miller Tank Road, Bangalore. (1575)
- Sethia (B. M.) & Co.** (B. M. Sethia), 2, Royal Exchange Place, Calcutta.
- Sethia, Bahadur Mal, B.Com., A. (21-9-49), **B. M. Sethia & Co.**, 2, Royal Exchange Place, Calcutta—1. (1592)
- Sethna (N. M.) & Co.**, (N. M. Sethna), Motlibai House, 22-D, Parsi Bazar, Fort, Bombay.
- Sethna, Nariman Meherjibhai, G.D.A., A. (1-7-49), F. (16-8-49), **N. M. Sethna & Co.**, Motlibai House, 22-D, Parsi Bazar, Fort, Bombay. (159)
- Setna, Jamshed Khurshedji, B.Com., A. (29-2-52), Petit House, 'A' Block, 2nd Floor, Grant Road, Bombay—7. (2169)
- Sewak, Anant Dattatreya, B.Com., A. (2-6-50), 83, Ganesh Peth, Laxmi Road, Poona—2. (1756)
- Shah & Co.**, (N. M. Shah & I. H. Shah), 418, Kalbadevi Road, Chhotalal Bhuvan, Bombay, also at 107, Mahatma Gandhi Road, Fort, Bombay.
- Shah (A. J.) & Co.** (A. J. Shah), 70, Medows Street, Fort, Bombay—1.
- Shah, Amritlal Jethabhai, B.Com., G.D.A., A.S.A.A., A. (1-7-49), F. (5-12-52), **A. J. Shah & Co.**, 70, Medows Street, Fort, Bombay—1. (1185)
- †Shah, Anandlal Chimanlal, B.Com., A. (21-3-50), Ghiridhari Bhuvan, Block No. 4, Sadashiv Cross Lane, Kandewadi, Bombay—4. (1653)
- Shah, Balkrishna Shankerlal, B.Com., A. (25-8-52), 10, H. G. Khadayata Hostel, Hanuman Road, Vile-Parle (East), Bombay—24. (2259)
- Shah, Bhogilal Chimanlal, A. (15-5-50), **Bhogilal Chimanlal Shah & Co.**, 418, Kalbadevi Road, Chhotalal Bhuvan, Post Box No. 2069, Bombay. (1712)
- Shah, Bhupendraray T., A. (1-7-49), with **Dalal & Shah**, 49-55, Apollo Street, Fort, Bombay. (647)
- Shah, Chandulal Muljibhai, G.D.A., A. (1-7-49), F. (16-8-49), **Chandulal M. Shah & Co.**, 268, Gandhi Road, Ahmedabad. (142)
- Shah, Chandulal Umedchand, B.Com., A. (20-9-50), 463, Sakar Bazar, Ahmedabad. (1872)
- Shah, Chandulal Vanechand, G.D.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **Chandulal & Co.**, Khandewal Bhuvan, 2nd Floor, 166-170, Dadabhai Nawroji Road, Fort, Bombay. (292)
- Shah, Chhogmal Nopaji, G.D.A., A. (1-7-49), F. (16-8-49), **Chhogmal & Co.**, 16, Apollo Street, Fort, Bombay. (335)
- Shah Chhotalal Harivallabhdas, B.Com. (G.V.), G.D.A., A. (1-7-49), F. (16-8-49), **Chhotalal H. Shah & Co.**, Bharucha Building, 1st Floor, Princess Street, Bombay. (70)
- Shah, Chimanlal Chunilal, B.Com., A. (1-7-49), F. (13-1-51), **Naushir M. Marfatia & Co.**, Post Box No. 95, Opp. Fovara, Gandhi Road, Ahmedabad. (1008)
- Shah, Dhirajlal Bhalabhai, B.Com., A. (15-2-51), **Rameshchandra & Dhirajlal**, 1st Floor, Delhiwala Building, Opposite English Cinema, Panchkuva, Ahmedabad—1. (1953)



**Shah (G. J.) & Co.** (G. J. Shah), 605, Lakhapatel's Pole, Devni Sheri, Sankdi Sheri, Ahmedabad.

Shah, Gulabchand Motilal, B.Com., A. (8-10-52), 148, Lamington Road, Bombay—7. (2303)

Shah, Guntvantlal Jeshingbhai, B.Com., A. (11-10-52), **G. J. Shah & Co.**, 605, Lakhapatel's Pole, Devni Sheri, Sankdi Sheri, Ahmedabad. (2305)

**Shah (H. C.) & Co.** (Hasmukhlal C. Shah), Yusuf Building, 3rd Floor, Churchgate Street, Fort, Bombay.

Shah, Hasmukhlal Chandulal, B.A. (Hons.), A. (23-3-50), **H. C. Shah & Co.**, Yusuf Building, 3rd Floor, Churchgate Street, Fort, Bombay. (1883)

Shah, Himatlal Narottam, B.Com., A. (4-9-52), with **G. P. Kapadia & Co.**, Hamam House, Hamam Street, Fort, Bombay—1. (2269)

†Shah, Hiralal Amratlal, B.Com., A. (8-3-52), "Florenzia", 17th Road, Khar, Bombay—21. (2176)

Shah, Indravadan Ranchhodlal, B.Com., A. (19-12-49), **Ladhawala & Shah**, 2nd Floor, 3090, Gandhi Road, Opposite Chandravilas, Ahmedabad. (1636)

Shah, Indulal Hiralal, A. (1-7-49), F. (16-8-50), **Shah & Co.**, Chhotalal Bhuvan, 418, Kalbadevi Road, Bombay—2. (798)

**Shah (J. G.) & Co.**, (Jinabhai G. Shah), 19, Hamam Street, Fort, Bombay.

Shah, Jashbhai Sunderlal, B.Com., A. (18-5-50), **Jashbhai S. Shah & Co.**, Shahpur, Mangal Parekh's Khancha, Lallubhai's Pale, Ahmedabad. (1731)

Shah, Jasvantlal Hiralal, B.Com., A. (1-7-49), with **Dalal & Shah**, 49-55, Apollo Street, Fort, Bombay. (1270)

Shah, Jayant Motilal, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **Ramanlal G. Shah & Co.**, Sankdi Sheri, Ahmedabad. (525)

†Shah, Jayantilal Harilal, B.Com., A. (1-7-49), 1080, Devji Saraiya's Pole, Sankdi Sheri, Ahmedabad. (1219)

Shah, Jayantilal Virchand, B.Com., A. (1-7-49), F. (9-5-52), **Mehta & Shah**, Rustom Building, 2nd Floor, 29, Churchgate Street, Fort, Bombay. (1112)

Shah, Jayendra Kumar Manilal, B.Com., A. (23-1-53), 662, Janiwado, Gandhi Road, Ahmedabad. (2375)

Shah, Jinabhai Gopalji, G.D.A., A. (1-7-49), F. (16-8-49), **J. G. Shah & Co.**, 19, Hamam Street, Fort, Bombay. (401)

Shah, Kantilal Mohanlal, B.Com., A. (21-8-51), 430/1/1, Kalupur, Rice Bazar, Ahmedabad. (2062)

Shah, Khimji Kunverji, G.D.A., A. (1-7-49), F. (16-8-49), **Khimji Kunverji & Co.**, Bombay Mutual Building, Hornby Road, Fort, Bombay. (314)

Shah, Mahabir Prasad, B.Com., LL.B., A. (24-3-53), C/o Ruby General Insurance Co., Ltd., 9, Brabourne Road, Calcutta—1. (2443)

Shah, Mahendrakumar Ambalal, B.Com., A. (16-2-52), with **A. J. Shah & Co.**, 70, Medows Street, 3rd Floor, Fort, Bombay—1. (2159)

Shah, Manubhai Bhikhabhai, B.Com., A. (1-7-49), F. (9-6-51), **M. K. Dandeker & Co.**, No. 26, 5th Main Road, Gandhinagar, Bangalore City. (1023)

**Shah Mehta & Chokshi** (R. M. Chokshi), 41, Medows Street, Fort, Bombay.

Shah, Narandas Mohanlal, G.D.A., A. (1-7-49), F. (16-8-49), **Shah & Co.**, Chhotalal Bhuvan, 418, Kalbadevi Road, Bombay—2. (5)

†Shah, Narsinhdas Jamnadas, B.Com., A. (1-7-49), Internal Auditor, Sentinel Assurance Co., Ltd., Prospect Chambers, Hornby Road, Fort, Bombay. (1229)

Shah, Natverlal Jekishandas, B.Com., F.S.A.A., A. (1-7-49), F. (16-8-49), **Dalal & Co.**, 49-55, Apollo Street, Fort, Bombay. (106)

**Shah (Navinchandra F.) & Co.** (N. F. Shah) Opp. Model Talkies, Gandhi Road, Ahmedabad.

Shah, Navinchandra Fulchand, B.Com., LL.B., A. (4-2-52), **Navinchandra F. Shah Co.**, Opp. Model Talkies, Gandhi Road, Ahmedabad. (2130)

Shah, Prabhulal Chunilal, B.A., A. (28-2-51), 154, Jain Co-operative Housing Society Building No. 18, 1st Floor, Slon, Bombay—22. (1963)

Shah, Pradyumna Natvarlal, A. (22-5-50), with **Bhogilal Chimanlal Shah & Co.**, Chhotalal Bhuvan, 418, Kalbadevi Road, Bombay—2. (1738)

**Shah (Pravinchandra C.) & Co.**, (P. C. Shah), 1771, Shukrawar Peth, Chole Khandali, Laxmi Road Corner, Poona—2.

Shah, Pravinchandra Chandulal, B.Com., A. (18-8-51), **Pravinchandra C. Shah & Co.**, 1771, Shukrawar Peth, Chole Khandali, Laxmi Road Corner, Poona—2. (2034)

Shah, Pravinlal Kalidas, B.Com., A. (25-3-52), 19, Hamam Street, Bombay—1. (2445)

†Shah, Ramanlal Bhogilal, B.Com., G.D.A., F.S.A.A., A. (1-7-49), C/o, United Commercial Bank Ltd., 2, Royal Exchange Place, (Top Floor), Calcutta—1. (158)

**Shah (R. M.) & Co.**, (R. M. Shah), 429/1, Dudhwali Pole, Gheekanta Road, Ahmedabad.

Shah, Ramanlal Maneklal, B.Com., A. (1-7-49), **R. M. Shah & Co.**, 429/1, Dudhwali Pole, Gheekanta Road, Ahmedabad. (1261)

**Shah (R. P.) & Co.**, (R. P. Shah), 98, Princess Street, Bombay—2.

Shah, Ramanlal Pranlal, B.Com., A. (1-7-49), **R. P. Shah & Co.**, 98, Princess Street, Bombay—2. (1535)

Shah, Ramesh Ramanlal, B.Com., A. (1-7-49), **Ramanlal G. Shah & Co.**, Sankdi Sheri, Ahmedabad. (1468)

Shah, Rameshchandra Sankalchand, B.Com., A. (16-9-51), **Rameshchandra & Dhiraajlal**, 1st Floor, Delhiwala Building, Opposite English Cinema, Panchkuva, Ahmedabad. (2075)

Shah, Rasiklal Dalsukhbhai, B.Com., A. (10-3-52), C/o, Vijan & Company, 111-115, Kazi Sayad St., Bombay—3. (2178)

Shah, Sakerlal Bhaichand, A. (1-7-49), F. (18-9-50), **Shah & Shah**, Yusuf Building, Veer Nariman Road, Fort, Bombay. (907)

**Shah & Shah**, (S. B. Shah), Yusuf Building, Veer Nariman Road, Fort, Bombay.

Shah, Shantilal Keshavlal, A. (1-7-49), F. (16-8-49), **Shantilal K. Shah & Co.**, 1924, Gandhi Road, Opposite Fuvera, Ahmedabad. (708)

Shah, Shantilal Purshottamdas, A. (1-7-49), with **Kulkarni & Khanolkar**, Bell & Co.'s Building, Phirozeshah Mehta Road, Fort, Bombay. (1528)

**Shah (S. M.) & Co.**, (S. M. Shah), Shasviri Building, 37/41, Picket Road, Kalbadevi, Bombay—2.

Shah, Somchand Madhavlal, A. (1-7-49), F. (23-5-52), **S. M. Shah & Co.**, Shasviri Building, 37/41, Picket Road, Kalbadevi, Bombay—2. (467)

†Shah, Sumanchandra Thakorlal, A. (1-7-49), Assistant Manager, Nandlal Bhandari Mills Ltd., 23, New Colony, Near M. S. High School, Indore City. (1039)

Shah, Sunderlal Nagindas, B.Com., A. (24-8-49), with **G. P. Kapadia & Co.**, Hamam House, Hamam Street, Fort, Bombay. (1577)

Shah, Thakorlal Amratlal, A. (17-5-50), **Thakorlal & Co.**, 11, Bank Street, 3rd Floor, Fort, Bombay—1. (1727)

Shah, Uttamchand Sakalchand, B.Com., A. (7-11-50), "Nirmala Nivas", "A" Block, Third Floor, Room No. 70, Aimal Merwanji Street, Supari Baugh Road, Parel, Bombay—12. (1889)

Shah, Vallabhbhai Trikamlal, B.Com., A. (11-2-52), Champa Nivas, Block No. 3, Bajaj Road, Vile Parle (West), Bombay. (2136)

Shah, Vallabhdas Muljibhai, B.A., A. (18-1-51), **Chandulal M. Shah & Co.**, Kamar Building, 5th Floor, Cawasji Patel Street, Fort, Bombay. (1940)

Shah, Vasantlal Ratilal, B.Com., A. (20-8-52), **Vasantlal & Co.**, 34, Laxmi Building, 11th Khetwadi Lane, Bombay—4. (2252)

Shah, Vinod Ramanlal, B.Com., A. (19-8-50), **Vinod & Narendra**, 1st Floor, Manilal Mansion, Cross Lane, Ahmedabad. (1841)

**Shaha & Co.** (G. C. Saha & M. C. Poddar), 10, Old Post Office Street, Calcutta—1.

Shamanna, B., A. (1-7-49), F. (16-8-49), Door No. 21, East Park Road, Post Malleswaram, Bangalore—3. (1567)

Shankar, D. N., B.A., A. (1-7-49), F. (12-1-52), 23, Sullivan Garden Street, Mylapore, Madras. (1084)

**Shankar & Co.** (R. Sankaran & S. N. Rama Krishna Raja), Chamber of Commerce Bldgs., Hospital Road, Rajapalayam, also at Madhural.

Shankara, Srikantla, B.A., A. (14-11-50), "Ananda Bhavan", Osmanpura, Aurangabad (Dn.). (1896)

Shantharam Rao, Bagade, B.A., G.D.A., A. (1-7-49), F. (16-8-49), Nandigudda Road, Mangalore. (338)

**Shantilal K. Shah & Co.**, (Shantilal K. Shah), 1924, Gandhi Road, Opp. Fuvara, Ahmedabad.

†Sharan, Bharatagraj, B.A., A. (21-3-50), Accounts Officer, The Tata Iron & Steel Co. Ltd., Jamshedpur (Bihar). (1666)

**Sharda (J.) & Co.**, (J. Sharda), Outside Sojatigate, Ganesh Building, Jodhpur.

Sharda, Jethanand, B.Com., A. (18-8-49), **J. Sharda & Co.**, Outside Sojatigate, Ganesh Building, Jodhpur. (1574)

†Shareef, Khizr Ali, G.D.A., A. (1-7-49), Chief Auditor, Co-operative Societies, Hyderabad (Deccan). (299)

**Shareef Thacker & Co.**, (J. V. Thacker), All Chambers, Tamarind Lane, Fort, Bombay.

†Sharma, Basu Deo, B.Com., A. (19-2-51), 8/164, Lalit Nivas, Aryanagar, Kanpur. (1957)

**Sharma (D.) & Co.**, (D. Sharma), General Motor Stand, Jullundur City.

Sharma, Durga Das, B.A., G.D.A., A. (1-7-49), F. (16-8-49), **D. Sharma & Co.**, General Motor Stand, Jullundur City. (406)

Sharma, Durga Prasad, M.A., B.Com., A. (1-7-49), F. (2-8-52), **Sharma Gautam & Co.**, 138, Canning Street, Calcutta. (1150)

Sharma, Ganga Prasad, B.Com., A. (1-7-49), with **B. D. Gargleya & Co.**, Main Hindu Hotel, Madar Gate, Ajmer. (1212)

**Sharma Gautam & Co.**, (D. P. Sharma), 138, Canning Street, Calcutta.

**Sharma (H. P.) & Co.**, (H. P. Sharma), Temple Chambers, 6, Old Post Office Street, Calcutta.

Sharma, Hari Prasad, B.Com., A. (1-7-49), **H. P. Sharma & Co.**, Temple Chambers, 6, Old Post Office Street, Calcutta—1. (1228)

**Sharma (J. N.) & Co.**, (J. N. Sharma), Shyam Sunder Building, 24/18, The Mall, Kanpur, also at Calcutta.

Sharma, Jagannath, A. (1-7-49), F. (16-1-51), **J. N. Sharma & Co.**, Shyam Sunder Building, 24/18, The Mall, Kanpur. (1038)

Sharma, Lajpat Rai, B.Com., A. (17-1-53), **Chandla Sharma & Co.**, 9, Madras House, Daryaganj, Delhi—7. (2364)

Sharma, Madan Lal, B.Com., A. (21-9-49), **K. N. Gutgutia & Co.**, Pilani Bhawan, Mirza Ismail Road, Jaipur City. (1601)

Sharma, Naurang Ray, A. (1-7-49), F. (16-8-49), Diggi Street, Beawar. (41)

**Sharma (P. B.) & Co.**, (P. B. Sharma), Chowk, Bhopal.

Sharma, Parmeshwari Ballabh, B.Com., A. (1-7-49), F. (10-8-51), **P. B. Sharma & Co.**, Chowk, Bhopal. (1066)

†Sharma, Prem Nath, B.A. (Com.), LL.B., A. (13-9-50), with **A. F. Ferguson & Co.**, Scindia House, New Delhi. (1869)

†Sharma, Shambhu Nath, M.Com., A. (15-12-49), Accountant, World Health Organisation, Patiala House, New Delhi. (1629)

†Sharma, Udaya Nand, B.A., LL.B., A. (1-7-49), F. (16-8-49), 57 Jaswant Bhawan, Jodhpur. (848)

Sharp, Charles Ruxton, A. (1-7-49), F. (16-8-49), **Sharp & Tannan**, Bank of Baroda Building, Apollo Street, Fort, Bombay. (50)

**Sharp & Tannan**, (C. R. Sharp, B. R. Tannan & G. T. Khare), Bank of Baroda Building, Apollo Street, Fort, Bombay.

Sheshadri, Nagar Subbarao, G.D.A., A. (1-7-49), 182/B, Lansdowne Road, Calcutta—29. (1024)

†Shete, Shanker Keshav, G.D.A., A. (1-7-49), 10, Janabai Niwas, D. L. Vaidya Road, Dadar, Bombay—28. (1446)

**Sheth & Co.**, (B. M. Sheth), 43/2, Sheth's Pole, Ratan Pole, Ahmedabad.

Sheth, Bipinchandra Motilal, B.Com., A. (24-2-51), **Sheth & Co.**, 43/2, Sheth's Pole, Ratan Pole, Ahmedabad. (1959)

Sheth, Ranchoddas Bahechardas, A. (1-7-49), F. (16-8-49), **B. H. Patel & Co.**, 2nd Floor, Kaka Building, Opp. Edward Cinema, 505, Kalbadevi Road, Bombay—2. (860)

†Shetti, Vithal Santappa, A. (6-10-52), C/o Income-tax Office, Special Survey Circle, Old Residency Office Building, Ali Asker Road, Bangalore—1. (2299)

Shetty, Kandavar Thimmappa, B.A., A. (1-7-49), Mahatma Gandhi Road, Kodlabail, Mangalore—3. (1331)

†Shetty, M. Prathap Chandra, A. (1-7-49), C/o Glaxo Laboratories (India) Ltd., 167, Broadway, P.B. No. 108, Madras—1. (1214)

Shetty, V. Monappa, B.A., A. (1-7-49), Laxmi Mahal, Maldan Cross Road, Mangalore. (1456)

Shevde, Raghunath Hari, A. (12-11-49), Madhavadas Premji Buildings, 46, First Floor, Mughabhat Street, Bombay—4. (1620)

**Shinde (B. G.) & Co.**, (B. G. Shinde), Station Road, Scindia-ki-Chaoni, Gwalior.

Shinde, Baburao Govindrao, B.Com., A. (23-8-50), **B. G. Shinde & Co.**, Station Road, Scindia-ki-Chaoni, Gwalior. (1853)

†Shivarao, Bellur Kashirao, B.A., A.A.C.A., A. (25-11-50), with **Lodha & Co.**, Parekh House, New Queens Road, Bombay—4. (1905)

†Shroff, Behram Maneckji, B.Com., A. (18-9-52), B/5, Jer Baug, Byculla, Bombay—27. (2281)

**Shroff (D. D.) & Co.**, (R. D. Shroff & D. D. Shroff), 22, Apollo Street, Fort, Bombay.

Shroff, Dadi Sorabji, A. (1-7-49), **Kalyaniwalla & Mistry**, 32, Apollo Street, Fort, Bombay. (786)

Shroff, Dinshaw Dorabshaw, G.D.A., A. (1-7-49), F. (16-8-49), **D. D. Shroff & Co.**, Bansilal Motilal Mansion, 22, Apollo Street, Fort, Bombay. (104)

Shroff, Manoranjan Ratilal, B.Com., A. (1-7-49), Manunivas, Bungalow, Opposite Panchavati, Ellis Bridge, Ahmedabad. (1134)

Shroff, Minocher Dosabhai, G.D.A., A. (1-7-49), 12/14, Bazargate Street, Fort, Bombay—1. (1387)

†Shroff, Minocher Nowroji, A. (26-12-50), Advance Mills Staff Quarters, Outside Delhi Gate, Ahmedabad. (1927)

†Shroff, Pestonji Sorabji, A. (1-7-49), 808, Tehmi Manor, Vincent Road, Dadar, Bombay. (849)

†Shroff, Phiroze Kaikhushru, B.A., B.Com., A. (18-8-50), C/o. Oriental Life Office, Fort, Bombay. (1830)

Shroff, Rutton Dinshaw, M.Com., A. (1-7-40) **D. D. Shroff & Co.**, Bansilal Motilal Mansion, 22, Apollo Street, Fort, Bombay. (1345)

Shukla, Jaykumar Dhansukhram, A. (23-8-50), Navnit Niwas, Bharda Wadi, Andheri, Bombay. (1851)

**Shukla (R.) & Co.**, (R. S. S. Shukla), 104A/148, Rambagh, Kanpur.

Shukla, Rameshchandra Narbheram, B.Com., A. (16-12-49), C/o, Louis Dreyfus & Co. Ltd., Pollock House, 28, Pollock Street, Calcutta. (1632)

Shukla, Ram Shanti Swarup, M.A., M.Com., LL.B., A. (20-9-51), **R. Shukla & Co.**, 104A/148, Rambagh, Kanpur. (2078)

Sidhwa, Mino Byramji, B.A. (Hons.), A. (23-3-50), C/o Lever Brothers (India) Ltd., Scindia House, Ballard Estate, Bombay. (1679)

†Sifton, James Elgood, A. (1-7-49), with **Price, Waterhouse, Peat & Co.**, B-4, Clive Buildings, 8, Netaji Subhas Road, Calcutta. (1144)

†Sim, George, Alexander Strachan, A. (1-7-49), C/o Andrew Yule & Co., Ltd., 8, Clive Row, Calcutta. (917)

†Singh, Kanwar Anand, B.A., B.Com. (Lond.), A.C.A. (Eng.), A. (13-6-52), with **Lovelock & Lewes**, 4, Lyons Range, Calcutta—1. (2223)

**Singh (M. P.) & Co.**, (M. P. Singh), 3, Mayfair Building Ext., Lalbagh Road, Lucknow.

Singh, Mahendra Pratap, B.Com., A. (1-7-49), **M. P. Singh & Co.**, 3, Mayfair Building Ext., Lalbagh Road, Lucknow. (1454)

Singh, Mukti Prasad, B.A., A. (1-7-49), F. (16-8-49), Santipara, Rahabari P.O., Dibrugarh (Assam). (779)

†Singh, Purushottam Deo, B.Com., A. (15-12-49), Chief Accountant, The Pioneer Ltd., 20, Vidhan Sabha Marg, Post Box No. 22, Lucknow. (1630)

†Singhanian, Hari Ram, B.Com., A. (1-7-49), P.O. Box No. 77, Lucknow. (1545)

**Singhi & Co.,** (R. Singhi), 1-B, Old Post Office Street, Calcutta—1, also at Bombay & Jaipur.

**Singhi, Jai Singh, B.Com., A.** (1-4-53), 1/B, Old Post Office Street, Calcutta. (2462)

**Singhi, Ramchandra, B.A., A.C.A. (Eng. & Wales), A.** (1-7-49), F. (16-8-49), **Singhi & Co.,** 1-B, Old Post Office Street, Calcutta—1. (667)

**Sinha, Biman Bhusan, B.A., G.D.A., A.** (1-7-49), **Sinha & Mookerjee,** Bhadul P.O., Dist. Bankura. (428)

**Sinha (B. K.) & Co.,** (B. K. Sinha), Hassan Imam Road, Patna.

**Sinha, Bined Kumar, B.Com., A.** (7-10-49), **B. K. Sinha & Co.,** Hassan Imam Road, Patna. (1610)

†**Sinha, Dillip Kumar, B. Com., A.** (1-7-49), Agricultural Income-tax Officer, Grade I, Midnapore Range, Midnapore. (1434)

**Sinha & Mookerjee,** (B. B. Sinha), Bhadul P.O., Dist. Bankura.

†**Sinharay, Ajit Mohan, B.Com., A.** (1-7-49), "Asstt. Audit Officer", Begg, Sutherland & Co. Ltd., Civil Lines, Kanpur. (600)

**Sinha Roy (S. K.) & Co.,** (S. K. Sinha Roy), 19, Strand Road, Calcutta—1.

**Sinha Roy, Santosh Kumar, M.A., B.Com., A.** (15-5-50), **S. K. Sinha Roy & Co.,** 19, Strand Road, Calcutta—1. (1715)

†**Sinha, Satyendra Nath, B.A. (Com.) (Hons.), A.** (22-5-51), C/o National Tobacco Co. of India Ltd., "Norton Buildings", 1 & 2, Old Court House Corner, Calcutta—1. (2000)

**Sircar Gupta & Co.,** (S. Sircar & H. C. Das), 3/1, Mangoe Lane, Calcutta.

**Sircar, Sontoshmoy, M.A., B.Com., LL.B., A.** (1-7-49), **Sircar Gupta & Co.,** 3/1, Mangoe Lane, Calcutta—1. (1371)

**Sitaram & Co.,** (S. Sitaram, G. C. Saha & M. C. Poddar), 10, Old Post Office Street, Calcutta—1.

**Sitaram, Swaminatha, B.Com., A.** (29-9-51), **Sitaram & Co.,** 10, Old Post Office Street, Calcutta—1. (2043)

**Sitaramalah, Bellur, A.** (1-7-49), 593/4, "Varuna", West End Road, Malleswaram, Bangalore. (1070)

**Sivabhogam, (Miss) R., B.A., A.** (1-7-49), F. (17-6-50), 15, Armenion Street, Madras. (512)

**Sivaram (L.) & Co.,** (L. Sivaram, K. Venkateswaran & D. S. Adimoorthy), 36, Khansamettu Street, Madhurai.

**Sivaram, Lakshmana, G.D.A., A.** (1-7-49), F. (16-8-49), **L. Sivaram & Co.,** 36, Khansamettu Street, Madura. (214)

**Siva Ramakrishna, Polepeddi, B.Com., A.** (8-6-50), with **Brahmayya & Co.,** 8138, Kingsway, Secunderabad (Dn.) (1762)

**Sivaramakrishnan, Ayalur Krishnan, A.** (1-7-49), F. (12-3-50), **Fraser & Ross,** Barrow House, 12, McLean Street, Post Box No. 1352, Madras—1. (960)

**Sivaramakrishnan, Chathapuram Subramania, G.D.A., A.** (1-7-49), F. (16-8-49), Old Kalpathy, Kalpathy, Palghat (S. Malabar). (134)

†**Sivaramakrishnan, Nallepilli Perameswara Iyer, A.** (1-7-49), 11, Rajaji Street, West Mambalam, Madras—17. (662)

**Sivasamban, Tiruvalam Kumaraswami, B.A., B.L., A.** (19-8-50), C/o Madura Mills Co. Ltd., Madhurai. (1836)

†**Sivasankaran, C. B.A., A.** (22-8-51), Cherur House, Ayilur, P.O. (U.S.T.C.), Via Kollengode. (2064)

†**Sivasubramaniam, K., B.A., A.** (1-7-49), Deputy Chief Accountant, T. V. Sundaram Iyengar & Sons Ltd., 21, Goods Shed Street, Madhurai. (1048)

†**Sivasubramanian, Arunachala, B.A. (Hons.), M.A., A.S.A.A., A.** (23-10-52), No. 6, Bhagrathi Bhuwan, Gymkhana Road, Matunga, Central Rly. Bombay—19. (2317)

**Sivasubramanian, N., B.A., A.** (28-8-51), 4/12, Grama Street, Nungambakkam, Cathedral, P.O., Madras—6. (2069)

**Sloan, James, A.** (1-7-49), C/o Mackinnon Mackenzie & Co., 16 Strand Road, Calcutta. (1427)

**Smalles, John, A.** (1-7-49), F. (23-12-50), **Ford Rhodes, Parks & Co.,** Stephen House, Dalhousie Square, Calcutta. (517)

- †Smalley, David, A. (1-7-49), Langholm, Castleton, Lancashire, England. (1510)
- †Smalley, John, A. (1-7-49), C/o Westminster Bank Ltd., 28, Corporation Street, Blackpool, Lancashire, England. (1508)
- Smedley, William Oliver, A. (1-7-49), **Ford, Rhodes, Parks & Co.**, Stephen House., Dalhousie Square, Calcutta. (1376)
- Sodhbans & Co.**, (I. S. Bhatti, S. S. Bhatia & M. S. Bhatti), Commercial Building, Mahatma Gandhi Road, Kanpur.
- Sodhbans & Co.**, (P. S. Sodhbans & J. L. Jain), Dilbar Building, Paharganj, New Delhi.
- Sodhbans, Prem Singh, A. (1-7-49), F. (16-8-49), **Sodhbans & Co.**, Dilbar Buildings, Original Road, Paharganj, New Delhi. (23)
- Sohoni, Vishnu Vithal, A. (1-7-49), C/o, G. A. Mitlawkar & Co., 30, Bruce Street, Fort Bombay—1. (128)
- Sohony (H. S.) & Co.**, (H. S. Sohony, R. H. Patwardhan & D. N. Tulpule), 340, South Kasba, Sholapur.
- Sohony, Hari Shankar, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **H. S. Sohony & Co.**, 340, South Kasba, Sholapur. (45)
- Som (R.) & Co.**, (R. Som), 1, Ramananda Chatterjee Street, Calcutta—9.
- Som, Rakhaldas, B.A., A.S.A.A., A. (1-7-49), F. (15-11-50), **R. Som & Co.**, 1, Ramananda Chatterjee Street, Calcutta—9. (1037)
- Somaiya, Jivraj Lalji, G.D.A., A. (1-7-49), F. (16-8-49), **Jivraj & Co.**, 317, Kalbadevi Road, Opp. Swadeshi Market, Bombay—2. (534)
- Somasundaram, G., B.Com., A. (16-4-52), **P. V. Ramachandran & Co.**, 44, Great Cotton Road, Tuticorin. (2193)
- †Somayajulu, Garikapati Sivarama Lakshmi, Narasimha, B.Com., A. (1-7-49), Superintendent, Commercial Audit Wing, Accountant General's Office, Nagpur. (1488)
- †Sondhi, Sushil Kumar, B.A., A. (1-7-49), Superintendent of Advances, Rehabilitation Finance Administration, 'M' Block, Central Secretariat, New Delhi. (1178)
- Soni (B. S.) & Co.**, (Bal Bir Singh Soni), 1413, Chandni Chowk (Near Central Bank of India), Delhi.
- Soni, Bal Bir Singh, B.A., F.S.A.A., A. (1-7-49), F. (11-9-50), **B. S. Soni & Co.**, 1413, Chandni Chowk (Near Central Bank of India), Delhi. (195)
- Soni, Bansilal, B.Com., A. (1-7-49), **G. C. Chokshi & Co.**, "Girdhar Chambers", Opp. Model Talkies, Gandhi Road, Ahmedabad. (1452)
- Soni Chatrath & Co.**, (K. P. Soni, J. R. Chatrath & S. C. Kapur), 8, Regal Buildings, New Delhi.
- Soni, Kishen Prasada, F.S.A.A., A. (1-7-49), F. (13-10-49), **Soni Chatrath & Co.**, 8, Regal Buildings, Connaught Place, New Delhi. (190)
- †Sood, Parkash Chand, B.Sc., A. (1-6-50), C/o Associated Tubewells Ltd., Abdulpur (Model Town), Dist. Ambala. (1754)
- Sopariwalla (C. H.) & Co.**, (Chandulal Harkisondas Sopariwalla & Devendrababu Chunilal Sopariwalla), 14, Hamam Street, Fort, Bombay.
- Sopariwalla, Chandulal Harkisondas, A. (1-7-49), F. (16-8-49), **C. H. Sopariwalla & Co.**, 14, Hamam Street, Fort, Bombay. (30)
- Sopariwalla, Devendrababu Chunilal, A. (1-7-49), F. (13-10-49), **C. H. Sopariwalla & Co.**, 14, Hamam Street, Fort, Bombay. (935)
- Sorab P. Pocha & Co.**, (Sorab P. Pocha), Dantra House, Barrow Road, Apollo Bunder, Bombay.
- Sorcar (M. K.) & Co.**, (M. K. Sarkar), Santipara Main Road, P.O. Rehabari, Dibrugarh.
- Sundararaja Ayyangar, Valayakaranai, B.A., G.D.A., A. (1-7-49), F. (16-8-49), **V. Soundararajan & Co.**, Catholic Centre, Armenian Street, Madras—1. (414)
- Soundararajan (V.) & Co.**, (V. Soundararajan & A. Harshavardhana), Catholic Centre, Armenian Street, Madras—1.
- Soundararajan, Vengarai Varadaraja Aiyangar, B.A., G.D.A., A. (1-7-49), F. (16-8-49), "Sri Nilayam", North Maravaneri Extension, Salem. (483)
- †Sowanl, Chinnaji Dhondo, B.Sc., A. (4-8-50), 2, Krishna Chawl, Shastri Hall, Tardeo Road, Bombay—7. (1816)

Sowani, Damodar Vinayak, G.D.A., A. (1-7-49), F. (22-4-50), **Batilboi & Purohit**, National Insurance Building, 204, Hornby Road, Fort, Bombay. (697)

**Sreen (Y. P.) & Co.**, (Y. P. Sreen), 9, Royal Exchange Place, 3rd Floor, Room No. 4, Calcutta—1.

**Sreen, Yash Pal, B.A.**, A. (1-7-49), F. (16-8-49), **Y. P. Sreen & Co.**, 9, Royal Exchange Place, 3rd Floor, Room No. 4, Calcutta—1. (630)

†**Sreenivasan, Malur Doraiswamy, A.** (1-7-49), F. (1-12-51), Chief Accountant, Prithvi Insurance Co., Ltd., Post Box No. 76, Madras. (923)

**Sreenivasan (N. C.) & Rajagopal (N. C.) & Co.**, (N. C. Rajagopal, N. C. Pathasarathy, M. R. Ramaswamy and N. C. Sundararajan), 13, South Street, Karur.

**Srinivasachar, B. R., M.A.**, A. (1-7-49), 15, Cutcherry Road, Tirupattur (North Arcot District). (1193)

**Srinivasa Iyer, K. R., G.D.A.**, A. (1-7-49), Manager, The Mysore Provincial Co-operative Apex Bank Ltd., Bangalore—2. (1311)

**Srinivasa Iyer, Kuppaswami, G.D.A.**, A. (1-7-49), 30, Swarnambigai Street (Mettu Street), Salem. (208)

**Srinivasa Iyer, Sankaranarayana, M.A.**, A. (13-3-51), Palai (Travancore). (1971)

†**Srinivasan, Dharmarajaiyer, M.A.**, A. (26-4-51), Superintendent, Commercial Audit Wing, Office of the Accountant General, Madras. (1992)

†**Srinivasan, A. A., B.A., LL.B., G.D.A.**, A. (1-7-49), 194, Trincomall Street, Kandy (Ceylon). (691)

†**Srinivasan, E. V., B.A., I.A.A.S.**, A. (11-9-52), Office of the Comptroller & Auditor General of India, 3, Mansing Road, New Delhi. (2278)

†**Srinivasan, Hiremagalur, Ramlengar, M.A., A.S.A.A.**, A. (1-7-49), C/o Imperial Chemical Industries (India) Ltd., 18, Strand Road, Calcutta. (1315)

**Srinivasan, K. V., B.Sc., G.D.A.**, A. (1-7-49), F. (16-8-49), **Sundaram & Srinivasan**, 161, Mount Road, Madras. (497)

†**Srinivasan, M. G., G.D.A.**, A. (1-7-49), Accounts Officer, C.M.E., Kirkee. (460)

**Srinivasan, Melappalayam Sudarsanam, B.A., G.D.A.**, A. (1-7-49), F. (16-8-49), **M. S. Krishnaswami & Jagannathan**, "Sudarsanam" Rathnasabapathipuram, P.O. Coimbatore. (434)

**Srinivasan, Parthasarathy, B. Com.**, A. (17-10-51), **K. V. Narasimhan & Co.**, 234/7, Gandhi Road, Chittoor. (2090)

**Srinivasan, R., B.A.**, A. (1-7-49), F. (16-8-49), **Swami & Vasan**, Purushottam Buildings, (1st Floor), Mount Road, Madras—2. (854)

†**Srinivasan, R., A.** (1-7-49), Accountant, M/s John Taylor & Sons (India) Ltd., Oorgaum, P.O., Kolar Gold Field. (1351)

†**Srinivasan, Ramaswami, A.** (19-8-50), Chief Accounts Officer, Delhi Road Transport, Scindia House, New Delhi. (1838)

**Srinivasan, S., M.A.**, A. (21-3-52), **Ramachandran & Srinivasan**, 58-59, Variety Hall Road, Coimbatore. (2179)

**Srinivasan, Simile Krishnaiyar, B.Com.**, A. (1-7-49), F. (16-8-49), No. 7, Rajaji Road, Gandhinagar, Tallakulum Post, Madurai. (162)

**Srinivasan, Udamalpet Hanumantharao, B.A.**, A. (1-7-49), 44, S. R. Extension, Srirangam. (695)

**Srinivasan, V., A.** (14-8-51), C/o Associated Hotels of India Ltd., Maidens' Hotel, Delhi. (2048)

†**Srinivasan, V., B.Sc.**, A. (8-11-52), Accountant, National Insurance Co., Ltd., 7, Council House Street, Calcutta—1. (2322)

**Srinivasan, Valayaputhur, A.** (1-7-49), Chief Accountant, Tata Locomotive & Engineering Co. Ltd., Bombay House, 24, Bruce Street, Fort, Bombay. (683)

**Srinivasa Prasad, Ananthapur Kesaviengar, B.Sc.**, A. (21-3-50), 115, K/D, Flat, Circuit House Area, Jamshedpur. (1661)

**Srinivasaraghavan, Ananthkrishnapuram Narayanayengar, A.** (1-7-49), F. (16-8-49), No. 3, Gopala Krishna Road, Thyagarayanagar, Madras—17. (99)

**Sriramulu, Chadalavada, B.Com.**, A. (9-2-53), Y.M.I.A. Buildings, Royapettah High Road, Madras—4. (2399)

- †Sri Ramulu, S. V., G.D.A., A. (1-7-49), F. (13-6-51), C/o Cooper Engineering Ltd., Satara Road. (606)
- Srivastava, Girijesh Chandra, B.Com., A. (9-2-53), 108/121, Gandhinagar, Kanpur. (2398)
- Srivastava (H. C.) & Co.**, (H. C. Srivastava), Dr. Ram Kishore Building, Dariba Kalan, Delhi—6.
- Srivastava, Hem Chandra, B.A. (Com.), A. (6-12-50), **H. C. Srivastava & Co.**, Dr. Ram Kishore Building, Dariba Kalan, Delhi—6. (1914)
- Sthanumoorthy Iyer, Sankaranarayana Iyer, B.A., A. (1-7-49), F. (11-12-50), **K. N. Gutgutia & Co.**, General Assurance Building, Hornby Road, Fort, Bombay. (940)
- †Stuart Smith, Willmot, A. (1-7-49), C/o Parry & Co. Ltd., Accounts Department Post Box. No. 12, Madras—1. (1374)
- Subbuchar, Dindigul Venkatanarasimha, B.A., A. (1-7-49), F. (16-8-49), Sri Guru Nivas, 33, Telugu Brahmin Street, Coimbatore. (466)
- Subba Raju, Pasupaity Venkata, G.D.A., A. (1-7-49), F. (16-8-49), **P. V. S. Raju & Co.**, Masulipatam. (734)
- Subbarama Iyer, Klzakkencherry Narayanapattar, G.D.A., A. (1-7-49), F. (16-8-49), **Sundaram & Srinivasan**, 161, Mount Road, Madras. (188)
- Subbaraman, S., B.A., G.D.A., A. (1-7-49), F. (16-8-49), **Sankaran & Raman**, National Insurance Buildings, Esplanade, Madras. (326)
- Subbaraman, Tarakad Ranganatha, G.D.A., A. (1-7-49), F. (16-8-49), **K. K. Thampam & Co.**, Raman Menon Road, Chalapuram Kozhikode—2. (229)
- †Subbaraman, V. G., A. (30-6-52), C/o T. Stanes & Co. Ltd., Race Course, Coimbatore. (2227)
- Subbarama Raju, Tharimana, B.A., A. (11-11-49), 11, Kumarappa Mudali Street, Nungambakkam, Madras—6. (1615)
- Subba Rao, Kambhammettu Venkata, B.A., A. (11-1-51), **Rao & Rao**, Eluru, West Godavary Dt. (M.S.M. Rly). (1934)
- Subba Rao, Kambhampati Varha, B.Com., A. (1-4-53), Old Bharat Bank Buildings, Kingsway, Secunderabad. (Dn.) (2447)
- Subba Rao, Khetharaju, B.A., A. (1-7-49), F. (16-8-49), **Ketharaju Subba Rao & Co.**, 2nd Line, Brodipet, Guntur. (707)
- †Subba Rao, Kuchibhotla, M.A., B.Com., A. (18-5-50), Income-tax Officer. A-1, Ward, Queens Road, Port Bombay. (1733)
- Subbarathnam, Kadathur, Visvanath, G.D.A., A. (1-7-49), F. (16-8-49), 23, Avanashi Road, Coimbatore. (173)
- Subba Rau, Mysore, B.A., LL.B., G.D.A., A. (1-7-49), F. (16-8-49), Kempegowda Road, Opp. Mysore Chamber of Commerce, Bangalore City. (239)
- Subedar, Nariman Merwanji, A. (1-7-49), F. (15-7-51), Seth Manslon, 5th Floor, Opp. Fort Fire Brigade Station, Sir Phirozeshah Mehta Road, Fort, Bombay. (679)
- †Subrahmani, S. Sankara, B.Sc., A. (30-6-52), C/o P. N. Sankara Iyer, Retired Asst. Commissioner of Excise, Nagercoil. (2226)
- Subrahmaniya (D. S.) & Co.**, (D. S. Subrahmaniya), Post Box No. 27, Bangalore—2.
- Subrahmaniya, Dharwar Subravati, G.D.A., A. (1-7-49), F. (16-8-49), **D. S. Subrahmaniya & Co.**, Post Box No. 27, Bangalore—2. (344)
- Subrahmanyam, Alwarkurichi Venkatasubbler, G.D.A., A. (1-7-49), F. (1-12-50), **V. S. Aiyar & Co.**, 363, Esplanade, Madras. (186)
- Subrahmanyam, Kasturi, B.Com., A. (14-12-51), 13/2, Fort, Kurnool. (2119)
- Subramania Aiyar, Kannankulangara Narayanaiyar, G.D.A., A. (1-7-49), F. (2-3-53), **N. Subramaniam & Co.**, 4th Floor, Dhun Building, Nanabhai Lane, Fort, Bombay. (829)
- Subramania Aiyar, V. K., G.D.A., A. (1-7-49), F. (16-8-49), 10/31, Subramania Mudallar Road, R. S. Puram, Coimbatore. (432)
- Subramania Iyer (P. S.) & Co.**, (P. S. Subramania Iyer, N. N. Veeraraghavan & V. Raghunathan), 30, Lingha Chetty Street, Madras, also at Tuticorin and Bangalore City.



**Subramania Iyer (P. S.) & Co.**, (P. S. Subramania Iyer, N. N. Veeraraghavan, V. Raghunathan & A. V. Narasimhan), 51, James Street, Secunderabad (Dn.), also at Gulbarga and Raichur.

Subramania Iyer, Pappakkudi Samu Sastrigal, B.A., G.D.A., A. (1-7-49), F. (16-8-49), **P. S. Subramania Iyer & Co.**, 30, Lingha Chetty Street, Madras. (54)

†Subramaniam, K. M., I.A. & A.S., A. (1-7-49), Chief Auditor, Southern Railway Madras—3. (303)

Subramaniam, M., A. (1-7-49), **Sundaram & Srinivasan** (161, Mount Road, Madras. (930)

**Subramaniam (N.) & Co.**, (K. N. Subramania Aiyar), 4th Floor, Dhun Building, Nanabhai Lane, Fort, Bombay.

**Subramaniam (N. V.) & Co.**, (N. V. Subramanyan), 29, Mettu Srinivasa Street, Salem.

Subramaniam, Perumkolam Sankarasastri, A. (21-12-50), Acting Secretary & Accountant, The United Planters' Association of Southern India, "Glenview", Coonoor (Nilgiris). (1923)

**Subramaniam (T. M. S.) & Co.**, (T. M. S. Subramaniam), A/12, Bank of Mysore Buildings, Avenue Road, Bangalore—2.

Subramaniam, Trichinopoly Muthu Siva, A. (22-6-51), **T. M. S. Subramaniam & Co.**, A/12, Bank of Mysore Buildings, Avenue Road, Bangalore—1. (2030)

†Subramanian, C. S., A. (1-7-49), Chief Accountant, The Madras Industrial Investment Corporation Ltd., 38, Whites Road, Royapettah, Madras. (1250)

Subramanian, Krishna Iyer, B.A., A. (1-7-49), F. (16-8-49), 10, Perumal Tank Square, Madura. (413)

Subramanian, K. R., G.D.A., A. (1-7-49), F. (16-8-49), 3/4, Godown Street, Madras—1. (616)

Subramanian, Mahadanapuram Radhakrishna, A. (1-7-49), with Sastri & Shah, 15, Armenian Street, Madras. (873)

†Subramanian N. P., B.A., G.D.A., A. (1-7-49), Secretary & Chief Accountant, Orient Longmans Ltd., 17, Chittaranjan Avenue, Calcutta—13. (1179)

Subramanian, P. K., A. (9-9-52), with **P. S. Subramania Iyer & Co.**, Loharwad Road, Raichur. (2276)

†Subramanian, P. V., A. (26-8-49), Accountant, Lipton Ltd., Post Box No. 31, Kingsway, Nagpur. (1588)

Subramanian, T. G., B.A., A. (20-11-51), 5, Adimoolampillai Agraharam, Madhurai. (2112)

Subramanyam, K. S. Ganapathy, M.A., A. (1-7-49), F. (30-4-50), 56, Sastry Road, Coimbatore. (732)

Subramanyam, Nambiyur Sundaram Iyer, B.Com., A. (16-9-51), 23, Appavu Mudali Street, Cuddalore N.T. (2076)

Subramanyan, N. V., B.A., G.D.A., A. (1-7-49), F. (13-10-49), **N. V. Subramaniam & Co.**, 29, Mettu Srinivasa Street, Salem. (623)

†Subramanyan, Ramasseri Vancheswara Iyer, B.A., A. (9-2-53), C/. Dara Sorabji, F.C.A., Hashim Building, 40, Churchgate Street, Fort, Bombay—1. (2400)

Subramoney, Ramanatha, B.Sc. (Hons.), A. (2-4-52), **Mani & Co.**, No. 5, Kondi Chetty Street, Madras—1. (2183)

**Sud (P. L.) & Co.**, (P. L. Sud), Railway Road, Saharanpur.

Sud, Pyare Lal, B.A., LL.B., A. (18-8-50), **P. L. Sud & Co.**, Railway Road, Saharanpur. (1832)

**Sundaram & Co.**, (S. A. Sundaram & M. Krishnan), Y.M.C.A. Buildings, Madhurai.

Sundaram, Arumugamangalam Yagnamler, M.A., A. (1-7-49), F. (4-9-52), **A. Y. Sundaram & Co.**, 189-B, Mount Road, Madras—2. (635)

Sundaram, Kalyana Krishnamurthy, A. (1-7-49), 15, East Iyen Street, Kumbakonam. (468)

Sundaram M. B., A. (1-7-49), F. (16-8-49), 296, Thambu Chetty Street Madras—1. (908)

Sundaram, Ramamurti Halasya, M.A., A. (1-7-49), Claymont Cottage, Ootacamund. (1227)

Sundaram, S., B.Sc., A. (1-7-49), 14, Kalpagambal Nagar, Oliver Road, Mylapore, Madras—4. (1279)

Sundaram, S. Alagu, A. (1-7-49), F. (16-8-49), **Sundaram & Co.**, Y.M.C.A. Buildings, Madura. (824)

**Sundaram & Srinivasan**, (K. N. Subbaraman, K. V. Srinivasan, T. C. Mlnakshisundaram & M. Subramaniam), 161, Mount Road, Madras, also at Madurai, Dindigul and Tuticorin.

†Sundaram, V. M., B.Com., A. (20-9-51), 20, Rangier Street, Thayagarayanagar, Madras—17. (2079)

Sundararajan, Nallan Chakravathy, A. (24-2-51), **N. C. Rajagopal & Co.**, Sahadevapuram Extension, Salem. (1961)

Sundara Raman, Nagaswamy Iyer, B.A., A. (1-7-49), Bhakta Nivas, Ground Floor, Sraddhananda Road, Matunga, Bombay—19. (717)

**Sundaesan (S.) & Co.**, (S. Sundaesan & T. M. Santhanam), 55, East Second Street, Pudukottai.

Sundaesan, S., B.A., A. (31-8-49), **S. Sundaesan & Co.**, 55, East Second Street, Pudukottai. (1589)

**Sunderlal & Co.** (S. L. Fatehpuria), National Insurance Building, 59, Forbes Street, Fort, Bombay.

**Sundaram (A. Y.) & Co.**, (A. Y. Sundram), 189-B, Mount Road, Madras—2.

†Suneja, Ladha Ram, B.A., (Hons.), A. (17-5-50), C/o Suneja Book Centre. Below Madras Hotel, Connaught Circus, New Delhi. (1722)

†Suntook, Burjor Jehangir, A. (1-7-49), **Kayamali Buildings**, 185, Lamington Road, Bombay—7. (872)

Sur, Amal Kumar, M.A., B.Com., A. (1-7-49), 14/P, Middle Road, P.O. Entally, Calcutta—14. (1350)

Sur, Purnanka Mohan, F.S.A.A., A. (1-7-49), F. (16-8-49), **Sur & Sen**, 11, Old Post Office Street, Calcutta. (419)

**Sur & Sen** (P. M. Sur), 11, Old Post Office Street, Calcutta.

†Sur, Upendra Nath, B.Sc., A.S.A.A., A. (1-7-49), Suite 8, 36, Chowringhee, Calcutta—16. (1131)

**Surana (M. L.) & Co.**, (M. L. Surana), Dhanmandi, Udaipur (Rajasthan).

Surana, Manoharlal, B.Com., A. (23-2-52), **M. L. Surana & Co.**, Dhanmandi, Udaipur, (Rajasthan). (2165)

**Surana (P. S.) & Co.**, (P. S. Surana, Y. T. Korke and S. Gupta), Lal Katla, Johari Bazar, Jaipur, also at Kotah & Jodhpur.

Surana, Pratap Singh, B.Com., A. (1-7-49), F. (5-10-50), **P. S. Surana & Co.**, Opp. Brij Talkies, Nayapura, Kotah, (892)

**Suresh C. Mathur & Co.**, (S. C. Mathur) Mercantile Bank Buildings, Chandni Chowk, Delhi.

**Suri & Co.**, (I. S. Suri), 2nd Floor, No. 1, British Indian Street, Calcutta.

**Suri & Co.**, (S. Suryanarayana Iyer, S. Venkataraman, K. Sadagopachari D. S. Subrahmaniya & D. Ramachandran), No. 9-D, Patel Buildings, Fifth Main Road, Gandhinagar, Bangalore—2, also at Secunderabad (Dn.).

**Suri & Co.**, (S. Suryanarayana Iyer, S. Venkataraman, K. Sadagopachari & D. Ramachandran), Post Box No. 1354, 2nd Floor, No. 19, Stringer Street, Loane Square Broadway, Madras—1, also at Bombay and Trivandrum.

**Suri & Co.**, (S. Suryanarayana Iyer, S. Venkataraman, K. Sadagopachari, D. Ramachandran & V. Kuppaswamy), 8/34, Jail Road, Coimbatore.

**Suri & Co.**, (S. Suryanarayana Iyer, S. Venkataraman, K. Sadagopachari, D. Ramachandran & S. Padmanabhan) 183, Palace Road, Madurai.

Suri, Ishar Singh, G.D.A., A. (1-7-49), **Suri & Co.**, No. 1, British Indian Street (2nd Floor), Calcutta. (955)

Suri, S. P., M.A., LL.B., A. (1-7-49), F. (24-7-52), 17, Barakhamba Road, New Delhi. (1147)

†Suri, Tej Pratap Singh, B.Sc., A. (1-7-49), No. 1 British Indian Street 2nd Floor, Calcutta. (1064)

†Surti, Burjore, Pherozechah, A. (1-7-49), 13, Rustom Baug, Victoria Road, Bombay—27. (1060)

Surti, Jehangir Dhunjibhoy, G.D.A. A. (1-7-49), F. (1-4-51), C/o The Eastern Bunkerers Ltd., Scindia House, Ballard Estate, Bombay. (356)

- Suryanarayana Iyer, Subbuswami Iyer, G.D.A., A. (1-7-49), F. (16-8-49), **Suri & Co.**, 2nd Floor, No. 19, Stringer Street, Loane Square, Broadway, P.B. No. 1354, Madras—1. (9)
- Suryanarayana Rao, Sriramagiri, B.A., A. (1-7-49), F. (25-5-50), **S. S. Rao & Co.**, 7, Kondi Chetty Street, Madras—1. (671)
- Suryanarayana Rao, Upadrasta, G.D.A., A. (1-7-49), F. (22-4-50), **Upadrasta Bros.**, Park Road, Vijayawada, (M.S.M. Rly.). (634)
- †Suryanarayanan, A., M.A., A. (11-10-50), 173, Llyods Road Madras—14. (1881)
- Susrut Mukherji & Co.**, (S. Mukherji), 8/2, Hastings Street, (2nd Floor), Calcutta—1.
- Sutarwala, Jamnadas Bhikhalal, B.Com., A. (1-7-49), **Chhotalal H. Shah & Co.**, 1st Floor, Bharucha Building, Princess Street, Bombay. (1160)
- †Swami M. Vaidyanatha, B.A., L.T., G.D.A., A. (1-7-49), Internal Auditor, **The Indian Oxygen & Acetylene Co., Ltd.**, 48/1, Diamond Harbour Road, Calcutta—27. (410)
- †Swaminathan, Krishnamurthi, B.Sc., A. (25-8-52), with **Aiyar & Co.**, **Negril Building**, York Street, Colombo. (2258)
- Swaminathan, Krishnaswamy, A. (1-7-49), **Charl & Co.**, 3, Arantangi Road, Pudukottai. (257)
- Swaminathan, M. S., B.A., A. (18-5-50), 15, Tanjore Road, **Thiyagarayanagar**, Madras—17. (1732)
- Swaminathan, Ramakrishna, B.Com., A. (11-11-49), 112-B, Russa Road, Calcutta—26. (1614)
- Swaminathan, Srinivasa, G.D.A., A. (1-7-49), F. (16-8-49), 369, Esplanade, G.T., Madras. (117)
- Swami & Vasan**, (T. M. Swami & R. Srinivasan), **Purushottam Buildings**, Mount Road, Madras—2. also at **Triurvarur**.
- Swamy (N. M.) & Co.**, (N. M. Swamy and E. Saptharushy), No. 7, General Bazar, Opp. to Chitra Talkies, Secunderabad (Dn.) also at Hyderabad (Dn.).
- Swamy, Sreepada Anantha Padmanabha, G.D.A., A. (11-4-50), **Anantham & Co.**, Main Road, Berhampur (Ganjam Dist.). (1695)
- Swamy (S. R.) & Co.** (S. R. Swamy), No. 6, East Car Street, Dindigul.
- Swaraj Chandiook & Co.** (S. C. Chandiook), 20-L, Connaught Circus, New Delhi.
- Syed, M. Mohamed, B.A., A. (1-4-53), 5, Markaya Lebbai Street, Madras—1. (2466)
- Tacknait (S. L.) & Co.**, (S. L. Tacknait), E. F. 213/A, Railway Road, Jullundur City.
- Tacknait, Shiv Lal, G.D.A., G.D.C.A., A. (1-7-49), F. (11-11-49), **S. L. Tacknait & Co.**, E. F. 213/A, Railway Road, Jullundur City. (265)
- Tadvalkar, Madhav Keshav, M.Sc., A.S.A.A., A. (1-7-49), 97, Shivaji Park, Dadar, Bombay—28. (866)
- Talati & Co.**, (B. J. Talati), **Sambava Chambers**, 2nd Floor, Sir Phirozeshah Mehta Road, Fort, Bombay—1.
- †Talati, Bejonji Burjorji, A.S.A.A., A. (1-7-49), C/o The Central Bank of India Ltd., Indore City. (1053)
- Talati, Bhaskar Jayantilal, B.Com., A. (1-11-51), **Talati & Co.**, **Sambava Chambers**, Second Floor, Sir Phirozeshah Mehta Road, Fort, Bombay—1. (2102)
- Talati, Himatlal Muljibhai, B.A., LL.B., A. (17-12-51), **C. C. Chokshi & Co.**, Girdhar Chambers, Opposite Model Talkies, Gandhi Road, Ahmedabad. (2120)
- †Talekar, Keshav Narhari, G.D.A., A. (1-7-49), 138, Naya Bazar, Delhi. (713)
- Talwar, Amrit Lall, G.D.A., A. (1-7-49), F. (16-8-49), **Chopra-Tandon & Co.**, Post Box No. 113, Mahatma Gandhi Road, Kanpur. (688)
- Talwar (D. S.) & Co.**, (D. S. Talwar), **Katra Ahluwalia**, Amritsar, and also at Delhi.
- Talwar, Dev Sen, A. (1-7-49), F. (3-3-50), **D. S. Talwar & Co.**, **Katra Ahluwalia**, Amritsar. (968)
- Tamhane, Kamalakar Vishwanath, B.A., A. (1-7-49), **Vishwanath Bhuvan**, **Gandevi Maidan**, **Nawapada Thana**, Bombay. (1235)
- Tanavde Dinkar Sitaram, B.Com., A. (17-5-50), A-9, Kapur Mahal, Marine Drive, Fort, Bombay—1. (1729)

- Tandan, Avadh Behari, B.Com., LL.B., A. (1-7-49), **Mehrotra Tandan & Co.**, Pioneer Building, Meston Road, Kanpur. (1063)
- Tandan, Gopal Das, G.D.A., A. (1-7-49), F. (5-12-52), with **S. R. Batliboi & Co.**, 1—B, Old Post Office Street, Calcutta. (380)
- Tandon (P. L.) & Co.**, (S. P. Chopra, R. N. Rai, P. L. Tandon and A. L. Talwar), P. O. Box 113, Westcott Buildings, Mahatma Gandhi Road, Kanpur.
- Tandon, Pyara Lal, A.S.A.A., A. (1-7-49), F. (16-8-49), **Chopra Tandon & Co.**, Post Box No. 113, Westcott Building, Mahatma Gandhi Road, Kanpur. (533)
- Tandon, Raj Kishore, B.A. (Hons.), A. (21-9-49), **Raj K. Tandon & Co.**, 20-B, Connaught Place, New Delhi. (1595)
- Taneja (C. D.) & Co.**, (C. D. Taneja), 55/15, Kahu Kothi, Pratap Bhawan, Kanpur.
- Taneja, Chetan Dass, M.Com., A. (23-3-50), **C. D. Taneja & Co.**, 55/15, Kahu Kothi Pratap Bhawan, Kanpur. (1678)
- †Taneja, K. N., B.Com., A. (1-7-49), C/o Sindri Fertilizers & Chemicals Ltd., Sindri (Bihar). (1086)
- Taneja, Raghubir Lal, A. (1-7-49), C/o Place Siddons & Gough, 6, Lyons Range, Calcutta—1. (486)
- Tannan, Bodh Raj, A.C.A. (Eng. & Wales), A. (1-7-49), F. (16-8-49), **Sharp & Tannan**, Bank of Baroda Building, Apollo Street, Fort, Bombay. (270)
- †Tannan, Mohan Lal, M.Com. (Birmingham), Bar-at-law, A. (1-7-49), The Cliff,
- †Tata, Yazed Homi, B.Cim., A. (1-7-49), 100, Lennard Road, Beckenham, Kent. Carmichael Road, Cumballa Hill, Bombay. (203)
- †Tanner, John Darley, A. (1-7-49), C/o Stuart Smith & Allan, 26, Phayre Street, Post Box No. 458, Rangoon. (1033)
- †Tarapore, Pheroze Jamshid, B.Com., A. (13-2-53), 802-B, Vincent Road, Bombay—14. (2408)
- †Taraporewala, B. Nadirshaw, A. (21-9-49), 94, Dharamtala Street, Block A. Room No. 1, Calcutta—13. (1597)
- Tare Vyankatesh Raghunath, A. (31-12-52), C/o The Berar Mfg. Co. Ltd., Rajabhadur Mansion, 24B, Hamam Street, Fort, Bombay. (2345)
- Tata, Naval Jamshedji, B.Com., A. (22-7-52), with **S. B. Billimoria & Co.**, 113, Mahatma Gandhi Road, Fort, Bombay—1. (2236)
- †Tata, Yazed Homi, B.Com., A. (1-7-49), 100, Lennard Road, Beckenham, Kent. (England). (1329)
- †Tayal, Yashbir Singh, B.Com. (Lond.), A.C.A. (Eng. & Wales), A. (31-10-51), C/o Braithwaite & Co. (India) Ltd., Hide Road, Kidderpore, Calcutta—23. (2098)
- †Telang, Manohar Dattatraya, G.D.A., A. (1-7-49), C/o Caltex (India) Ltd., "Caltex House", Ballard Estate, Bombay. (953)
- Telang, Vaman Mangesh, B.Com., A. (20-12-50), C/o The English Electric Co., Ltd., 249, Dr. Dadabhoi Naoroji Road, Fort, Bombay., (1921)
- Tembe (V. K.) & Co.**, (V. K. Tembe & K. B. Nijasure), Examiner Press Building, Dalal Street, Fort, Bombay.
- Tembe, Vishwanath Krishna, LL.B., A. (1-7-49), F. (11-9-50), **V. K. Tembe & Co.**, Examiner Press Building, Dalal Street, Fort, Bombay. (1006)
- Thacker & Co.**, (J. V. Thacker), Alli Chambers, Tamarind Lane, Fort, Bombay.
- Thacker, Jamnadas Vasanji, G.D.A., A. (1-7-49), F. (16-8-49), **Shareef Thacker & Co.**, Alli Chambers, Tamarind Lane, Fort, Bombay. (196)
- Thacker, Jyotindra Shivji, A. (16-2-52), 195, Laxmi Nivas, 1st Floor, Block No. 7, Vadala Station Road, Bombay—19. (2153)
- †Thackersey, Pradyumna M. D., A. (1-7-49), Sir Vitthal Das Chambers, 16, Apollo Street, Fort, Bombay. (841)
- Thaker (A. M.) & Co.**, (A. M. Thaker), Harisadan, Khadia, Char Rasta Ahmedabad.
- Thaker, Amritlal Maneklal, B.Com., A. (22-6-50), **A. M. Thaker & Co.**, Harisadan, Khadia, Char Rasta, Ahmedabad. (1766)
- Thakkar (A. B.) & Co.**, (A. B. Thakkar), 65, Esplanade Road, Fort, Bombay.
- †Thakkar, Ambalal Harjilwandas, G.D.A., A. (6-8-51), C/o **Ambalal Thakkar & Co.**, East & West Building, 49, Apollo Street, Fort, Bombay. (2045)

Thakkar, Ambalal Shivalal, G.D.A., A. (1-7-49), F. (16-8-49), **Ambalal Thakkar & Co.**, East and West Building, 49, Apollo Street, Fort, Bombay. (498)

Thakkar, Amritlal Bapulal, G.D.A., A. (1-7-49), F. (16-8-49), **A. B. Thakkar & Co.**, 63, Esplanade Road, Fort, Bombay—1. (782)

Thakkar, Jayantilal Kashiram, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **Jayantlal Thakkar & Co.**, 111, Mahatma Gandhi Road, Opp. Rajabai Tower, Fort, Bombay. (366)

Thakkar, Tribhuvan Shivalal, G.D.A., A. (1-7-49), **Tribhuvandas Thakkar & Co.**, Fatehpur Mahalla, Opp. The Bank of Behar Ltd., P.O. Jharla, Dt. Manbhumi. (980)

**Thakorlal & Co.**, (T. A. Shah), 11, Bank Street, 3rd Floor, Fort, Bombay—1.

†Thakur, Kamakhya Prasad, B.A., A. (1-7-49), Commercial-tax Officer, Serampur, Hooghly. (1171)

Thakur, Rajaram Vasudeo, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), 50, Western India House, Sir P. M. Road, Fort, Bombay. (813)

Thakur, Raj Nandan, B.Com., B.L., A. (28-1-53), 16, Munshi Sadruddin Lane, Calcutta—7. (2384)

Thalath, Paul, B.Com., A. (14-11-51), Puthenpaly, Verapoly. (Travancore-Cochin State). (2107)

**Thampan (K. K.) & Co.**, (T. R. Subbarama Aiyar), Raman Menon Road, Chalapuram, Kozhikode—2.

Tharlen, Jacob, A. (19-6-51), Pattathanam, Quilon. (2024)

Thiagarajan, Perl, B.Com., A. (26-6-50), **Perl Thiagraj & Co.**, 216, Naicker New Street, Mathurai. (1769)

†Thiruvengkatachari, R., A. (19-9-50), with **M. S. Krinshnaswami & Jagannathan**, R. S. Puram Post, Coimbatore. (1871)

Thomas, O., B.Com., A. (24-1-51), Near T. B. Junction, Kottayam. (1941)

Thomas, P. Chacko, B.A., A. (26-5-52), C/o Lever Bros. (India) Ltd., Scindia House, Ballard Estate, Bombay—1. (2217)

Thomas Sathianathan Gell, A. (1-7-49), F. (8-12-51) 52-C, South Raja Street, Tuticorin. (1014)

Thomson, Allstair Young, A. (1-7-49), C/o Mackinnon Mackenzie & Co., 16, Strand Road, Calcutta. (1428)

Thottan, Joseph Rappal, G.D.A., A. (21-10-52), Thottan's House, East Fort Gate, Trichur (Cochin). (2315)

**Thulasi Ram & Co.**, (T. R. Thulasiram), 228, Govindappa Naick Street, Madras.

Thulasiram, Thirukkonda Rama, B.A., A. (1-7-49), F. (1-4-53), **Thulasi Ram & Co.**, 228, Govindappa Naick Street, Madras. (1202)

Tijoriwala, Jagdishchandra Bhagwandas, B.Com., LL.B., A. (1-4-53), Parvati Nivas, Goregaon, Bombay. (2449)

Trimalarao, Desapandi, G.D.A., A. (1-7-49), Fort, Kurnool. (402)

Titina, Noshir Rustomji, B.Com., A. (23-5-52), Dr. Dadina Buildings, Jehangir Daji Cross Lane, Grant Road, Bombay—7. (2216)

†Tity, Sorabji Framji, G.D.A., A. (1-7-49), F. (16-8-49), Navsari Chambers, Outram Road, Fort, Bombay. (105)

**Tribhuvandas Thakkar & Co.**, (Tribhuvandas S. Thakkar), Fatehpur Mahalla, Opp. The Bank of Behar Ltd., P.O. Jharla, District Manbhumi.

**Trivedi & Co.**, (S. M. Trivedi), 7, Devkaran Mansions, Princess Street, Bombay—2.

**Trivedi (D. S.) & Co.**, (D. S. Trivedi), 15, Palton Road, Flat No. 14, 3rd Floor Bombay—1.

Trivedi, Dhirajlal Shankerlal, A. (1-7-49), F. (21-11-52), **D. S. Trivedi & Co.**, 15, Palton Road, Flat No. 14, 3rd Floor, Bombay—1. (493)

**Trivedi (P. C.) & Co.**, (P. C. Trivedi), 12, Mukund Bhuvan, Station Road, Santacruz, Bombay—23.

Trivedi, Pramodchandra, Chhotubhai, A. (21-8-50), **P. C. Trivedi & Co.**, 12, Mukund Bhuvan, Station Road, Santacruz, Bombay—23. (1844)

Trivedi, Shambhuprasad Madhavlal, B.Com., LL.B., A. (20-8-52), **Trivedi & Co.**, 7, Devkaran Mansion, Princess Street, Bombay—2. (2246)

- Tulpule, Dattatraya Narayan, B.Com., A. (18-7-51), H. S. Sohony & Co., 340, South Kasba, Sholapur. (2042)
- Tungare (V. A.) & Co.**, (V. A. Tungare), 653-A, Karanjia House, Dhobi Talao, Bombay—2.
- Tungare, Vishwanath Anant, B.Com., A. (20-8-52), V. A. Tungare & Co., 653-A, Karanjia House, Dhobi Talao, Bombay—2. (2251)
- †Turcan, Charles Ian, A. (1-7-49), C/o Andrew Yule & Co., Ltd., 8, Clive Row, Calcutta. (920)
- Turnbull, Graham Fraser, A. (1-7-49), F. (14-3-53), **Ford, Rhodes, Parks & Co.**, Stephen House, Dalhousie Square, Calcutta. (1173)
- †Tu, Than (a) R. Ba Thaw, B.A., A. (28-7-51), Deputy Chief Accountant, Rangoon Port Commissioners, Head Office Flat 'A', Port Commissioners Building, Rangoon. (Burma). (2044)
- †Twena, Solomon Ferris, B.Com., A. (20-8-52), C/o Shri M. Benaiah, 4/1, Sudder Street, Calcutta—16. (2256)
- Ubaldulla (A. M.) & Co.**, (A. Mohamed Ubaldulla & I. Zainul Abideen), 5, Markaya Labbai Street, Harbour Dn., Madras.
- Ubaidulla, A. Mohamed, G.D.A., A. (1-7-49), F. (16-8-49), **A. M. Ubaldulla & Co.**, 5, Markaya Labbai Street, Harbour Dn., Madras. (288)
- Umamaheswar Rao, Vadlamani, B.Sc., A. (9-9-52), with **P. Ramachandra Rao & Co.**, Arundelpet, 7th Line, Guntur. (2275)
- †Unni, Cheeran Ipe, B.Sc., A. (29-2-52), C/o The Indian Oxygen & Acetylene Co. Ltd., 7-A, Vaidyanatha Mudali Street, Tondiarpet, Madras—21. (2170)
- Upadrasta Bros.**, (S. R. Upadrasta), Park Road, Vijayawada.
- †Upadrasta, Venkata Krishnayya, B.A., LL.B., A.S.A.A., A. (1-7-49), F. (16-8-49), Member, Madras Sales Tax Appellate Tribunal, 49, First Main Road, Gandhinagar, Adyar, Madras. (255)
- Uppal, Vishnu Bhagwan, B.A., LL.B., A. (8-8-52), 6, Kushak Road, New Delhi. (2245)
- Usher, Graham Aitchison, A. (1-7-49), C/o Gillanders Arbuthnot & Co. Ltd., 8, Netaji Subhas Road, Calcutta. (1211)
- Vachha, Homy Jamshedji, B.A., F.C.A. (Eng. & Wales), A.S.A.A., A. (1-7-49), F. (1-6-51), **A. F. Ferguson & Co.**, Allahabad Bank Building, Apollo Street, Fort, Bombay. (422)
- Vadera, Parshotamlal, B.Com., F.R.Econ. (Lond.), A. (19-12-52), 371, Hornby Road, Bombay—1. (2342)
- †Vaidya, Bhalchandra Purushottam, B.Com., A. (20-8-51), 379, Sandhurst Road, Bombay—4. (2057)
- Vaidyanath Aiyar (S.) & Co.**, (S. Vaidyanath Aiyar), 4, Kashmere Gate, Delhi.
- Vaidyanatha Iyer, T. S., A. (15-3-51), Thiruvampady, Trichur. (1972)
- Vaidyanathan, G., A. (1-7-49), F. (9-5-52), with **R. G. N. Price & Co.**, 202, Mount Road, Madras—2. (1100)
- †Vaidyanathan, Kalpathy S., A. (1-7-49), Aiyar & Co., Negris Building, York Street, Colombo—1. (492)
- †Vaish, Jai Narain, M.A. (Com.), G.D.A., A. (1-7-49), F. (16-8-49), 56, Ramnagar, Kutab Road, New Delhi. (404)
- Vaish (S.) & Co.**, (S. B. L. Vaish & M. C. Gupta), 161, Civil Lines, Kanpur.
- Vaish, Shiam Behari Lal, B.Com., LL.B., G.D.A., A. (1-7-49), F. (16-8-49), **S. Vaish & Co.**, 161, Civil Lines, Kanpur. (14)
- Vaithisvaran & Co.**, (T. R. Vaithisvaran), 2/105, Armenian Street, Madras—1, also at Bangalore city.
- Vaithisvaran, Terizhandur Ramaswami, G.D.A., A. (1-7-49), F. (16-8-49), **Vaithisvaran & Co.**, 2/105, Armenian Street, Madras—1. (373)
- †Vajlfder, Savak Framroz, G.D.A., A. (1-7-49), C/o Trustees of Sir Ratan Tata, Bombay House, Bruce Street, Fort, Bombay. (1342)
- Vakharia Harakchand Valchand, A. (1-7-49), 3335, Halad Lane, Barsi, (Dist. Sholapur). (1194)
- †Vakil, Dhansukhlal Manchhashanker, B.Com., A. (1-7-49), F. (21-1-52), Pardhy Blocks B, No. 1, Vile Parle (East), Bombay—24. (879)

†Vallibhoj, Fazul Hussein, B.Com., A. (17-5-50), Authorised Representative Income-tax Appellate Tribunal, 'B' Bench, Industrial & Prudential Assurance Buildings, Opp. Churchgate Station, Bombay. (1726)

Vanjara, Harihar Naranbhai, B.Com., LL.B., A. (3-11-52), Ashok Kunj, Tejpal Road, Vile Parle, Bombay—24. (2321)

Varadachari, A., M.A., A. (24-1-51), Chari & Co., "Balachandra", 3, Arantangi Road, Pudukottah. (1943)

Varadarajan, Sadagopan, B.Sc., A. (31-10-51), 47, Nanayakara Street, Nagapattinam. (2099)

†Varadarajan, T. R., B.A. (Com.), A. (1-7-49), with S. Vaidyanath Aiyar & Co., 4, Kashmere Gate, Delhi. (1479)

Varahan, Thirucherai Rangaswamy Srinivasa, B.Sc., A. (11-10-52), Room No. 32, Pasumarthy Mansions, No. 228, Govindappa Naicken Street, G. T., Madras. (2304)

†Varekar, Mukund Vinayakrao, G.D.A., A. (1-7-49), Plot No. 3-A, (West) Sion, Bombay—22. (500)

†Variava, Minocher Hormushaw, B.Com., A. (11-7-50), with S. B. Billimoria & Co., 113, Mahatma Gandhi Road, Bombay. (1793)

Varma, Kerala, M.A., G.D.A., A. (1-7-49), F. (16-8-49), Varma & Varma, 8/24, Rice Bazaar Road, Trichur. (367)

Varma, Kerala, B.A., B.Com., G.D.A., A. (1-7-49), F. (16-8-49), Varma & Varma, New Road, Cochin—2. (393)

Varma & Varma, (K. Varma, K. Varma, K. R. Nair & K. R. Kaimal), New Road, Cochin, also at Ernakulam, Trichur, Alleppey and Calicut.

Vartak (K. M.) & Co., (K. M. Vartak & P. D. Ghanekar), Commissariat Building, 231, Hornby Road, Fort, Bombay.

Vartak, Keshav Mahadev, B.Com., F.S.A.A., A. (1-7-49), F. (16-8-49), K. M. Vartak & Co., Commissariat Building, 231, Hornby Road, Fort, Bombay. (425)

†Varughese, P. O., B.A., A. (1-7-49), Addl. Income-tax Officer, Trichur Circle, Trichur. (1205)

Vasa (H. V.) & Co., (H. V. Vasa), Opp. Mamunayak's Street, Kalupur Road, Ahmedabad.

Vasa, Hariprasad Vadilal, B.Com., LL.B., A. (6-8-52), H. V. Vasa & Co., Opp. Mamunayak's Street, Kalupur Road, Ahmedabad. (2241)

Vasa, Kanji Khetsi, G.D.A., A. (1-7-49), Near Mandvi Tower, Jamnagar. (Saurashtra). (340)

Vasantlal & Co., (V. R. Shah), 34, Laxmi Building, 11th Khetwadi Lane, Bombay—4.

Vasudev, Surendra Nath, B.A., A. (4-10-50), 26, Faiz Bazar, Daryaganj, Delhi—7. (1874)

Vasudevan, L. N., B.Com., A. (14-1-53), Room No. 3, Y.M.I.A., 9, Armenian Street, Madras—1. (2356)

Vasudevan, S., G.D.A., A. (1-7-49), 30, Maharnombu Agraharam, Karalkudi. (Ramnad Dist.). (582)

Vasudeva Rao, K. S., B.Sc., A. (1-7-49), F. (23-12-51), K. S. V. Rao & Co., Mustafa Building, 3rd Floor, Phirozeshah Mehta Road, Fort, Bombay. (1101)

Vatsaraj & Co., (M. K. Vatsaraj), Fort Chambers, Tamarind Lane, Fort, Bombay. Vatsaraj, Mangalprasad Venishanker, B.Com., A. (18-11-50), with Vatsaraj & Co., Fort Chambers 'C', Tamarind Lane, Fort, Bombay—1. (1903)

Vatsaraj, Mukundray Karasanji, G.D.A., A. (1-7-49), F. (16-8-49), Vatsaraj & Co., Fort Chambers, Tamarind Lane, Fort, Bombay. (136)

Vaze, Narhar Bhalchandra, B.Com., A. (1-7-49), C/o The Alembic Chemical Works Co., Ltd., Baroda. (1010)

†Vazifdar, Fredoon Khurshedji, A. (15-5-52), Amy House, Sleater Road, 1st Cross Lane, Grant Road, Bombay—7. (2209)

Vedam & Co., (V. Venkataraman), 5/6, Luz Church Road, Mylapore, Madras—4.

Ved Prakash, M.A., B.Com., A. (4-2-53), D. Bhatia & Co., Sadar Bazar, Delhi. (2391)

Veeraraghavan, C. V., A. (1-7-49), F. (18-7-50), 275, Raja Street, Coimbatore. (345)

Veeraraghavan, N. N., A. (1-7-49), F. (16-8-49), P. S. Subramania Iyer & Co., 30, Lingha Chetty Street, Madras. (682)

†Veeraraghavan, Naranammalpuram Sankaraler, B.A., A. (1-7-49), Plot No. 18, Sion, Bombay—22. (1281)

Veerasamy, R., A. (1-7-49), 20, Society Street, Dindigul. (1335)

Velayutham, K., B.A., A. (4-2-53), Doraiswami & Velayutham, 5/27, Huzur Road, Coimbatore. (2390)

Velu Pillai, T., B.A., A. (22-6-51), Near Post Office, Alwaye. (2029)

Venkatachalam Aiyer (K.) & Co., [K. Venkatachalam Aiyer & L. Rangamani (Partner for Alleppy only)], Sriniketah, Chettikulangara, Trivandrum, also at Bangalose & Alleppey.

†Venkatachari, Vankipuram Narasimhachari, A. (2-1-52), Income-tax Officer, Bellary. (2121)

Venkatakrishnan, Srinivasa, G.D.A., A. (1-7-49), Plot No. 101, Vasant Bhuvan, Batunga, Bombay—19. (272)

Venkatanarayanan, Singakulam, B.Com., A. (1-11-51), 2/443, New Road, Mattancherry, Cochin. (2103)

†Venkataraman, Angarai Ganesa, A. (15-5-50), Assistant Accountant, Best & Co., Societe Anonyme, Rodier Mills, Pondicherry. (1714)

†Venkataraman, Dharapuram Narasimhaiyengar, B.A., G.D.A., A. (1-7-49), F. (24-3-51), Naval Store Officer, Indian Naval Dockyard, Bombay. (528)

Venkataraman, Erode Subramanian, B.Sc., LL.B., A. (26-7-50), 269, Mahatma Gandhi, Road, Poona—1. (1812)

Venkataraman, K., B.A., G.D.A., A. (1-7-49), F. (16-8-49), Ramam & Sarma, 30, Durgalaya Road, Tiruvarur (Tanjore District). (433)

†Venkata Raman, Kalpathy Sivaramakrishna, A. (7-7-50), Assistant Commissioner of Income-tax, New Public Office, Bangalore. (1785)

†Venkataraman, M., B.Sc., A. (1-7-49), with Fraser & Ross, Barrow House, 12, McLean Street, Post Box No. 1352, Madras. (1009)

Venkataraman (M. R.) & Co., (M. R. Venkataraman), 54, Queensway, New Delhi.

Venkataraman, M. R., A. (1-7-49), F. (16-8-49), M. R. Venkataraman & Co., 54, Queensway, New Delhi. (845)

Venkataraman, M. R., B.A., A. (1-7-49), 186, Andar Street, Teppakulam Post, Tiruchirappalli. (1234)

Venkataraman, M. S., B.A., A. (1-7-49), with Aiyer & Co., 183, Mount Road, Madras—2. (1506)

†Venkataraman, Nallampatti Ramakrishna, B.A., A. (5-12-52), Accountant, the Mysore Fertiliser Corporation, 31-A, North Beach Road, Madras—1. (2338)

Venkataraman, R., A. (16-11-50), with Sundaram & Srinivasan, 161, Mount Road, Madras. (1899)

Venkataraman, R. A., (25-11-50), 1790, West Main Street, Tanjore. (1907)

Venkataraman, Ramaswamy, G.D.A., A. (1-7-49), F. (16-8-49), 9/85, Rathnasabapathi Mudaliar Road, Rathnasabapathipuram Post Coimbatore. (223)

Venkataraman, S., B.A., G.D.A., A. (1-7-49), F. (16-8-49), S. Venkatram & Co., 22, Banadurai Sannadhi Street, Kumbakonam. (654)

Venkataraman, S., A. (21-9-49), 20, Second Line Beach Madras—1. (1598)

Venkataraman, S., B.Sc., A. (24-9-49), Indian Assistant, C/o Darragh Small & Co., Ltd., Alleppey. (1605)

Venkataraman, Subbuswamy, B.Sc., G.D.A., A. (1-7-49), F. (1-6-50), Surl & Co., 2nd Floor, No. 19, Stringer Street, Loane Square, Broadway, P. B. No. 1354, Madras. (900)

†Venkataraman, Subrahmania, B.A., G.D.A., A. (1-7-49), Secretary, Council of the Institute of Chartered Accountants of India, Room No. 99, Gurdwara Road Hutments, New Delhi. (558)

†Venkataraman, Sundaresa, M.A., A. (1-7-49), C/o Pykara Electricity System, Coimbatore. (687)

Venkataraman, Vedam, A. (1-7-49), Vedam & Co., 5/6, Luz Church Road, Mylapore, Madras—4. (1290)



Venkataraman, Viswanatha, A. (18-8-50), C/o The Crompton Engineering Co. (Madras), Ltd., P.B. No. 205, Second Line Beach, Madras. (1827)

†Venkataraman, V. N., B.Sc., A. (20-11-52), C/o Shri V. S. Narayana Iyer, B.A., Retired Accounts Officer, Vettakorunakankav, Kalpathi Post Palghat. (S. Malabar). (2331)

†Venkataramiah, Mallamadugulla, A. (16-1-51), Supdt. Relief Audit Section, Office of the A. G. Madhya Pradesh, Nagpur. (1939)

Venkata Rao, Callisa Bangalore, B.Sc., A. (8-5-51), No. 39, Gavipuram Extension, Bangalore—4. (1997)

Venkatasubbiah Naidu, Kondrou, G.D.A., A. (1-7-49), F. (16-8-49), 10 Mount Road, Madras. (258)

Venkatasubramanian, Narasimha, A. (1-7-49), P. V. Ramachandran & Co., 47-A, Pechiamman Street, Madurai. (752)

Venkatesan, Ramanathan, B.A., G.D.A., A. (1-7-49), F. (12-3-50), Fraser & Ross, Barrow House, 12, McLean Street, Post Box No. 1352, Madras. (351)

†Venkatesan, T. A., B.A., A. (3-3-52), C/o Shri N. C. Rajan, 70-D, Jail Road, Coimbatore. (2173)

Venkatesan, V. S., B.A., A. (1-7-49), with S. Valdyanath Aiyar & Co., 4, Kashmere Gate, Delhi. (792)

Venkateswaran, A. B.Sc., A. (15-2-52), V. Sankar Aiyar & Co., Scindia House, New Delhi. (2144)

Venkateswaran, K., A. (1-7-49), L. Sivaram & Co., 36, Khansamettu Street, Madurai. (1208)

Venkateswarlu, Bhagavathula, G.D.A., A. (1-7-49), F. (16-8-49), B. V. Eswar & Co., Masulipatam. (618)

Venkatram, Chittur Krishna Iyer, G.D.A., A. (1-7-49), F. (1-6-51), T/c-631, South Street, Fort, Trivandrum. (914)

Venkatram (S.) & Co., (S. Venkataraman), 22, Banadurai Sannadhi Street, Kumbakonam, also at Madras.

Venkatrao, Ponangi, G.D.A., A. (1-7-49), F. (16-8-49), Rao & Co., Sitampeta, Rajamahendravaram. (906)

†Venugopal, K. V., B.Sc., A. (1-7-49), I.A.F., Officers' Mess, Queensway, New Delhi. (1539)

Venugopal, N. V., A. (1-7-49), F. (16-8-49), Rowe & Pal, Lake view, Berhampore, Ganjam Dist. (26)

†Venugopal, S., B.Sc., A. (2-1-53), 21, Dr. Ramanathan Road, Salem. (2347)

Vepari, Natvarial & Co., (N. J. Vepari), 17, Jiji House, Raveline Street, Fort, Bombay, also at Surat.

Vepari, Natvarial Jekisandas, G.D.A., A. (1-7-49), F. (16-8-49), Natvarial Vepari & Co., 17, Jiji House, Raveline Street, Fort, Bombay. (318)

Vergheze (C. P.) & Co., (C. P. Vergheze), Fainr Road, Mangalore—2.

Vergheze, Cheruvathoor Poulouse, M.A., B.L., A. (1-7-49), F. (18-7-50), C. P. Vergheze & Co., Fainr Road, Mangalore—2. (990)

†Vergheze, John, B.A., A. (1-7-49), C/o Peirce Leslie & Co., Ltd., Alleppey. (1110)

†Vernede, Jack Ronald, A. (1-7-49), C/o Duncan Brothers & Co., Ltd., 31, Netaji Subhas Road, P.B. No. 189 G.P.O. I, Calcutta. (1300)

Vibhukumar N. Pujara & Co., (V. N. Pujara), 447, 3rd Floor, Sankadisheri Naka, Manekchowk, Ahmedabad.

Viccajee, Victor Framjee, B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), S. R. Batliboi & Co., I-B, Old Post Office Street, Calcutta. (43)

Victor David, K. J., B.Com., A. (23-3-50), 2, Sullivans Garden, Mylapore, Madras—4. (1682)

Vidyardhi & Sons (B. S. Vidyarthi), Didwana Oil, Lashkar, Gwalior.

Vidyardhi, Bishen Sahal, A. (16-1-51), Vidyarthi & Sons, Didwana Oil, Lashkar, Gwalior. (1938)

Vijayan, Poothullil, B.Com., A. (24-3-50), with Varma & Varma, Palace Road Junction, Alleppey (Cochin). (1685)

**Vijayaraghavan & Co.**, (P. B. Vijayaraghavan), 12-A, Rajendra Prasad Street, West Mambalam, Madras—17.

Vijaya Raghavan, P. B., M.A., A. (21-1-50), **Vijayaraghavan & Co.**, 12-A, Rajendra Prasad Street, West Mambalam, Madras—17. (1648)

Vijayaraghavan, Vaduvur Sundaram, A. (1-7-49), F. (24-7-52), 4, Kashmere Gate, Delhi. (1146)

Vikamsey, Shivji Kunverji, B.Com., A. (6-8-52), **Khemji Kunverji & Co.**, Bombay Mutual Building, Hornby Road, Fort, Bombay. (2242)

**Vinod & Narendra** (V. R. Shah & N. C. Mehta), 1st Floor, Manilal Mansion, Cross Lane, Ahmedabad.

Viraswami, Ramaswami, G.D.A., A. (1-7-49), F. (25-5-51), 3rd Floor, Gazdar House, Girgaum Road, Dhobi Talao, Bombay. (784)

†Virjiani, Karsandas Sulsidas, B.Com., A. (20-8-52), Mohanlal Mayashanker Joshis Building, Jetha Sarjis Sheri, Bedi Naka, Rajkot. (2250)

Visvanathan, E. D., B.A., G.D.A., A. (1-7-49), F. (16-8-49), **M. K. Dandekar & Co.**, No. 16, Moore Street, Second Line Beach, Madras—1. (554)

Vishvanathan, P., B.A., A. (1-7-49), "Vasantha Mandhiram", 153/2, North Main Street, Tanjore. (1348)

Visvanathan, Sanapparatti Venkatarama, G.D.A., A. (1-7-49), with **M. S. Krishnaswami & Jagannathan**, R. S. Puram P.O., Coimbatore. (555)

Vishvanathan, Thiruvarambur Subramania, G.D.A., A. (1-7-49), 3, Ranganathan Street, Thayagarayanagar, Madras—17. (112)

Vishwanathan, A. R., A. (1-10-52), with **P. S. Subramania Iyer & Co.**, 13/1, Narasimharaja Road, Bangalore City. (2296)

†Viswanathan, Perinkolam Subramanian, M.A., A. (12-7-50), Inspecting Assistant Commissioner of Income-tax, Surat. (1801)

**Viswanathan (S.)** (S. Viswanathan & N. C. Krishnan), 322/323, Linghichetty Street, Madras—1, also at Bangalore City.

Viswanathan, Sellakrishna, G.D.A., A. (1-7-49), F. (16-8-49), **S. Viswanathan**, 322/323, Linghichetty Street, Madras—1. (185)

Viswanathan, V., A. (1-7-49), **Kesavan & Viswanathan**, 243/645, Car View, Salem. (1408)

Viswasaratnam, Major Kola, B.A., A. (1-7-49), F. (16-8-49), 2, Sullivans Garden, Mylapore, Madras—4. (652)

**Vohra (S. M.) & Co.**, (S. M. Vohra), 21, Noble Chambers, Parsi Bazar Street, Bombay—1.

Vohra, Satyendra Mahasukhrai, B.Sc., A. (1-11-51), **S. M. Vohra & Co.**, 21, Noble Chambers, Parsi Bazar Street, Bombay—1. (2104)

†Vora, Morarji Nanshi, G.D.A., A. (1-7-49), Laxminarayan Lane, Ghatkopar, G.I.P. Rly., Bombay. (463)

†Vora, Shantilal Popatlal, B.Com., A. (23-8-49), C/o Associated Cement Cos., Ltd., Dwarka Cement Works, Dwarka. (1576)

†Vridhachalam, Narayana Iyer, G.D.A., A. (23-12-50), Assistant Controller of Defence Accounts, Southern Command, Poona. (1917)

†Vyas, Bal Krishna, B.Com., A. (1-4-53), Brij Bhavan, Diggi Street, Beawar. (2465)

Vyas, Ratilal, P., A. (1-7-49), No. 16, Moore Street, G. T., Madras. (1284)

†Vyas, Vansukhram Narbheram, G.D.A., A. (1-7-49), Sir Ratan Tata Trust Estate, Block No. 50, Parel Tank Road, Parel, Bombay. (715)

Wadhawan, Mahendra Pal, B.Sc., A.A.C.A., A. (1-7-49), **M. Pal & Co.**, 64, Regal Building, Connaught Place, New Delhi. (1417)

**Wadia (F. B.) & Co.**, (F. B. Wadia), Chaman Chambers (near Metro Cinema), 1st Marine Street, Bombay—1.

Wadia, Framroze, Bapuji, B.Com., A. (20-12-50), **F. B. Wadia & Co.**, Chaman Chambers, Near Metro Cinema, 1st Marine Street, Fort, Bombay—1. (1918)

Wadia, Minoor Darabsha, A. (1-7-49), Dawood Mahal, Gowalla Tank Road, Bombay. (788)

†Wadia, Phiroze Rustomji, A. (1-7-49), Azad Road, Nargol, Via Umbergaon Road. (1007)

†Wadke, Anant Keroba, B.A., G.D.A., A. (1-7-49), with **A. F. Ferguson & Co.**, Allahabad Bank Buildings, Appollo Street, Fort, Bombay. (853)

†Wagh, Mangesh Narayan, A. (21-12-50), Inspecting Assistant Commissioner of Income-tax, C. Range, Central Government Buildings, Queens Road, Bombay. (1924)

Wagle, Anandrao Jogappa, B.A., A. (9-1-53), **MA**, Saraswatibag, Jogeshwari, Bombay. (2354)

Wagle, Trivikram Wasudeo, B.Sc., A. (27-11-52), with **Naushir M. Marfatia & Co.**, Alice Building, Hornby Road, Fort, Bombay. (2333)

**Walker, Chandlok & Co.**, (J. C. Chandlok), Kashmere Gate Delhi.

†Walker, William John Barr, A. (1-7-49), C/o The Statesman Ltd., Chowringhee Square, Calcutta. (1322)

Warekar, Bhaskar Vishnu, G.D.A., A. (1-7-49), **Dalal & Warekar**, Navi Peth, Jalgaon. (359)

Warrier, Rudra Rama, A. (18-8-50), Ganjawala Terrace, 510/10, Arthur Road, Bombay—7. (1831)

†Waterhouse, Sir Nicholas Edwin, A. (1-7-49), C/o Price, Waterhouse & Co., 3. Fredericks' Place, Old Jewry, London E.C. 2. (1170)

†Whatmore, Alfred Horace, A. (1-7-49), C/o The Andhra Provincial Potteries Ltd., Tadepalli, Guntur Dist. (1016)

†Whatmore, Walter Roland Tracy, A. (1-7-49), C/o Peat, Marwick, Mitchell & Co., 11, Ironmonger Lane, London E.C. 2. (1361)

Whitby, Sir Bernard James, Kt., F.C.A. (Eng. & Wales), A. (1-7-49), F. (16-8-49), **A. F. Ferguson & Co.**, Allahabad Bank Buildings, Apollo Street, Fort, Bombay. (55)

†Wig, K. G., M.A., A. (1-7-49), 113/62, Swarupnagar, Kanpur. (975)

Wilson, Ian Birell, A. (1-7-49), F. (13-1-51), **Ford, Rhodes, Parks & Co.**, P.O. Box 2064, Stephen House, Dalhousie Square, Calcutta. ((481)

†Wonfor, Herbert Ison, A. (1-7-49), C/o Parry & Co., Ltd., Post Box No. 12, Madras. (249)

†Wright, Lewis Arthur, A. (1-7-49), C/o The Gramophone Co. Ltd., 33, Jessore Road, Post Box No. 48, Dum Dum, Calcutta. (1139)

Writer, Dinshaw Phiroze Hormusji, B.Com., A. (1-7-49), 71, Lower Colaba, 3rd Floor, Colabawalla's House, Opposite Shanghai Cafe, Colaba, Bombay—5. (826)

Yenga Ramanathan, P., B.Com., A. (28-8-52), No. 11, Perumal Tank Street, East Row, Madurai. (2263)

Yousuf, Sheik Mohammed, B.Sc., A. (1-7-49), 67, Muthu Mudali Street, Royapettah, Madras—14. (1123)

## TOPOGRAPHICAL LIST OF MEMBERS & FIRMS ACCORDING TO REGIONS

### REGION I

#### THE STATES OF BOMBAY, SAURASHTRA AND KUTCH

##### AHMEDABAD

†Adarbad, Rustom Navroaz, G.D.A., A. (1-7-49), F. (29-3-51), Grand Hotel Buildings (1st Floor), Mirzapur Road, Lal Darwaja. (73)

Amin, Apaji Bavaji, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **Apaji Amin & Co.**, 3120/2, Gandhi Road. (127)

**Apaji Amin & Co.**, 3120/2, Gandhi Road.

**Challshzar (C. H.) & Co.**, 2218/2, Manek Chowk.

Challshazar, Chandrakant Himatlal, B.Com., A. (22-1-53), **C. H. Challshazar & Co.**, 2218/2, Manek Chowk. (2369)

**Chandulal M. Ehad & Co.**, 286, Gandhi Road.

**Chokshi (C. C.) & Co.**, Girdhar Chambers, Opposite Model Talkies, Gandhi Road.

Cooper, Adarji Nawroji, G.D.A., A. (1-7-49), F. (18-10-51), with **Sorab S. Engineer & Co.**, Dr. Anklesavaria's Block No. 2, Kankaria Road, Parsi Colony. (524)

†Dalal, Chandulal Bhagubhai, B.Com., A. (29-9-52), Municipal Chief Auditor, Ahmedabad Municipal Corporation. (2291)

## AHMEDABAD—(Contd.)

Desai, Jagdish Vishmuprasad, B.Com., A. (28-9-51), Jagdish V. Desai & Co., Opp. Doshiwada's Street, Kalupur Road. (2084)

Desai Mahendra Jamiatram, B.A., LL.B., G.D.A., A. (1-7-49), F. (16-8-49), Lakhia Desai & Co., Model Talkies Building, Gandhi Road. (599)

†Desai, Mohanlal Haribhai, B.Com., LL.B., A. (17-5-50), 28, Adarsh Society, Ellis Bridge. (1723)

Desai, Rohit Rajendra, B.Com., A. (23-2-53), "Rajgruha", 17, Nootan Society, Ellis Bridge. (2424)

Engineer (Sorab S.) & Co., C/o A. N. Cooper, A.C.A., Dr. Anklesvaria's Block, No. 2, Kankaria Road, Parsi Colony.

†Gandhi, Jeyshankar Amritlal, B.Com., G.D.A., A. (1-7-49), C/o Calico Mills, Outside Jamalpur Gate. (233)

†Gandhi, Rameshchandra Shantilal, B.Com., A. (4-10-51), 17, Saraswatinivas Society, Sarkhej Road. (2086)

†Gidwani, Pahilaj Hassasing, F.S.A.A., A. (1-7-49), F. (16-8-49), Executive Director, Western India Prospecting Syndicate Ltd., Calico Mills Premises, Post Box No. 28. (378)

Jagdish V. Desai & Co., Opp. Doshiwada's Street, Kalupur Road.

Jashbhai S. Shah & Co., Shahpur, Mangal Parekh's Khancha, Lallubhai's Pole.

Jodhani, Amritlal Maganlal, B.Com., A. (24-1-53), Seven Brothers' Mansion, Zaveriwad (2380)

Ladhawala & Shah, 2nd Floor, 3090, Gandhi Road, Opp. Chandra Vilas.

Lakhia, Chandraprasad Ratilal, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), Lakhia Desai & Co., Model Talkies Buildings, Gandhi Road. (514)

Lakhia Desai & Co., Model Talkies Building, Gandhi Road.

Marfatia (Naushir M.) & Co., P.O. Box 95, Gandhi Road.

Marfatia, Naushir Munchershaw, G.D.A., A. (1-7-49), F. (16-8-49), Naushir M. Marfatia & Co., P.O. Box No. 95, Gandhi Road. (113)

Mashruwala, Madhusudan Chandulal, B.Com., A. (1-7-49), F. (31-7-50), 7, Brahmin Mitra Mandal Society, Ellis Bridge. (993)

Mehta (Bhaidas M.) & Co., 570-4, Reid Road.

Mehta, Bhaidas Manilal, G.D.A., A. (1-7-49), F. (16-8-49), Bhaidas M. Mehta & Co., 570-4, Reid Road. (384)

Mehta, Narendra Chimanlal, B.Com., A. (12-9-50), Vinod & Narendra, 1st Floor, Manilal Mansion, Cross Lane. (1868)

Mehta, Rajendra Shambhuprasad, B.Com., A. (11-2-53), 1862, Mota Sutarwadass Pole, Khadia. (2406)

Mehta, Rohit Jayantilal, B.Com., A. (25-8-51), 1724, Vadapole, Khadia. (2066)

Mehta & Shah, 570-4, Reid Road.

Nagindas & Maneklal, Railwayapura, P.O. Box No. 1057, Reid Road.

Pandit, Rameshchandra Dahyalal, A. (24-3-50), with Lakhia Desai & Co., Model Talkies Building, Gandhi Road. (1686)

Parikh, Lalbhai Lalobhai, B.Com., A. (19-7-50), Motilal Hirabhai Market, Station Road. (1804)

Patel, Bhupendra Mathurbhai, B.Com., A. (11-7-50), 10, Swastik Society. (1790)

Patel (C. S.) & Co., Vakil Building, Khadia, Char Rasta.

Patel, Chaturbhai Shrankarbhai, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), C. S. Patel & Co., Vakil Building, Khadia, Char Rasta. (20)

Patel, Dahyabhai Bhogilal, B.Com., A. (1-7-49), Patel Mankad & Co., Bhadra. (1485)

Patel, Goverdhanbhai Somabhai, B.Com., A. (14-9-50), with Nagindas & Maneklal, Reid Road, Railwayapura, P.B. No. 1057. (1870)

Patel, Kantilal Vallabh, B.Com., A. (19-12-49), Apaji Amin & Co., 3120/2, Gandhi Road. (1835)

Patel (Mahendra M.) & Co., 1885/1, Opp. Jumma Masjid.

Patel, Mahendrakumar Maganlal, B.Com., A. (9-6-52), Mahendra M. Patel & Co., 1885/1, Opp. Jumma Masjid. (2221)

## AHMEDABAD—(Contd.)

**Patel Mankad & Co., Bhadra.**

†Patel, Pranjivandas Baldevdas, B.Com., LL.B., A. (5-11-51), 525, Moti Hamams' Pole, Ghee Kanta. (2105)

Patva, Sumant Manilal, B.Com., A. (4-9-52), Shreyes Building, Khadia, Char Rasta. (2267)

Pujara, Vibhukumar Nanalal, B.Com., A. (15-2-51), **Vibhukumar N. Pujara & Co.**, 447, 3rd Floor, Sankadi Sheri Naka, Manek Chowk. (1954)

**Ramanlal G. Shah & Co., Sankdi Sheri.**

**Rameshchandra & Dhiraajlal**, 1st Floor, Delhiwala Building, Opposite English Cinema, Panchkuva.

†Raval, Narendraprasad Umlashanker, B.A. (Hons.), A. (1-7-49), Income-tax Officer, Class I, Grade II, Circle II, Ward C(1). (1312)

Shah, Chandulal Muljibhai, G.D.A., A. (1-7-49), F. (16-8-49), **Chandulal M. Shah & Co.**, 268, Gandhi Road. (142)

Shah, Chandulal Umerchand, B.Com., A. (20-9-50), 463, Sakar Bazar. (1872)

Shah, Chhimanlal Chunilal, B.Com., A. (1-7-49), F. (13-1-51), **Naushir M. Marfatia & Co.**, Post Box No. 95, Opp. Fuvera, Gandhi Road. (1008)

Shah, Dhiraajlal Bhalabhai, B.Com., A. (15-2-51), **Rameshchandra & Dhiraajlal**, 1st Floor, Delhiwala Building, Opposite English Cinema, Panchkuva. (1953)

**Shah (G. J.) & Co.**, 605, Lakhapatel's Pole, Devni Sheri, Sankdi Sheri.

Shah, Gunvantil Jeshingbhai, B.Com., A. (11-10-52), **G. J. Shah & Co.**, 605, Lakhapatel's Pole, Devni Sheri Sankdi Sheri. (2305)

Shah, Indravadan Ranchhodlal, B.Com., A. (19-12-49), **Ladhawala & Shah**, 2nd Floor, 3090, Gandhi Road, Opp. Chandra Vilas. (1636)

Shah, Jashbhai Sunderlal, B.Com., A. (18-5-50), **Jashbhai S. Shah & Co.**, Shahpur, Mangal Parekh's Kancha, Lallubhai's Pole. (1731)

Shah, Jayant Motilal, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **Ramanlal G. Shah & Co.**, Sankdi Sheri. (525)

†Shah, Jayantilal Harilal, B.Com., A. (1-7-49), 1080, Devji Saraiya's Pole, Sankdi Sheri. (1219)

Shah, Jayendra Kumar Manilal, B.Com., A. (23-1-53). 662, Janiwado, Gandhi Road. (2375)

Shah, Kantilal Mohanlal, B.Com., A. (21-8-51), 430/1/1, Kalupur, Rice Bazar. (2062)

**Shah (Navinchandra F.) & Co.**, Opp. Model Talkies, Gandhi Road.

Shah, Navinchandra Fulchand, B.Com., LL.B., A. (4-2-52), **Navinchandra F. Shah & Co.**, Opp. Model Talkies, Gandhi Road. (2130)

**Shah (R. M.) & Co.**, 429/1, Dudhwali Pole, Ghee Kanta Road.

Shah, Ramanlal Maneklal, B.Com., A. (1-7-49), **R. M. Shah & Co.**, 429/1, Dudhwali Pole, Ghee Kanta Road. (1261)

Shah, Rameshr Ramanlal, B.Com., A. (1-7-49), **Ramanlal G. Shah & Co.**, Sankdi Sheri. (1468)

Shah, Rameshchandra Sankalchand, B.Com., A. (16-9-51), **Rameshchandra & Dhiraajlal**, 1st Floor, Delhiwala Building, Opposite English Cinema, Panchkuva. (2075)

Shah, Shantilal Keshavlal, A. (1-7-49), F. (16-8-49), **Shantilal K. Shah & Co.**, 1924, Gandhi Road, Opposite Fuvera. (708)

Shah, Vinod Ramanlal, B.Com., A. (19-8-50), **Vinod & Narendra**, 1st Floor, Manilal Mansion, Cross Lane. (1841)

**Shantilal K. Shah & Co.**, 1924, Gandhi Road, Opposite Fuvera.

**Sheth & Co.**, 43/2, Sheth's Pole, Ratan Pole.

Sheth, Bipinchandra Motilal, B.Com., A. (24-2-51), **Sheth & Co.**, 43/2, Sheth's Pole, Ratan Pole. (1959)

Shroff, Manoranjan Ratilal, B.Com., A. (1-7-49), Manunivas Bungalow, Opposite Pancha Vati, Ellis Bridge. (1134)

†Shroff, Minocher Nowroji, A. (26-12-50), Advance Mills Staff Quarters, Outside Delhi Gate. (1927)

Soni, Bansilal, B.Com., A. (1-7-49), **C. C. Chokshi & Co.**, "Girdhar Chambers", Opposite Model Talkies, Gandhi Road. (1452)

## AHMEDABAD—(Contd.)

Talati, Himatlal Muljibhai, B.A., LL.B., A. (17-12-51), C. C. Chokshi & Co., Girḍhar Chambers, Opposite Model Talkies, Gandhi Road. (2120)

**Thaker (A. M.) & Co.**, Harisadan Khadia Char Rasta.

Thaker, Amritlal Maneklal, B.Com., A. (22-6-50), **A. M. Thaker & Co.**, Harisadan Khadia, Char Rasta. (1766)

**Vasa (H. V.) & Co.**, Opp. Mamunaik's Street, Kalupur Road.

Vasa, Hariprasad Vadilal, B.Com., LL.B., A. (6-8-52), **H. V. Vasa & Co.**, Opp. Mamunaik's Street, Kalupur Road. (2241)

**Vibhukumar N. Pujara & Co.**, 447, 3rd Floor, Sankdi Sheri Naka, Maneck Chowk.

**Vinod & Narendra**, 1st Floor, Manilal Mansion, Cross Lane.

## AHMEDNAGAR

**Gurjar (S. V.) & Co.**, Deshpandiswada, Sangle Galli.

Gurjar, Shrikrishna Vinayak, A. (7-11-50), **S. V. Gurjar & Co.**, Deshpandiswada, Sangle Galli. (1891)

Naralkar, Bal Narayan, A. (1-7-49), Mutha's Bungalow, Station Road. (1513)

## AMALNER (East Khandesh)

Ektare, Shrikrishna Raghunath, B.Com., A. (8-2-51), Kridabhuvan Road. (1950)

## BARODA

Amin, Chandrakant Raojibhai, A. (6-2-53), C/o **Apaji Amin & Co.**, 255, Raopura Road. (2393)

**Apaji Amin & Co.**, Mani Villa, Raopura Road.

**Chokshi (M. M.) & Co.**, Palace Road, Tad Falia.

Chokshi, Manilal Madhavlal, B.Com., A. (1-7-49), **M. M. Chokshi & Co.**, Palace Road, Tad Falia. (1192)

Vaze, Narhar Bhalchandra, B.Com., A. (1-7-49), C/o The Alembic Chemical Works Co., Ltd. (1010)

## BARSII (Dist. Sholapur)

Vakharia, Harakchand Valchand, A. (1-7-49), 3335, Halad Lane. (1194)

## BELGAUM

**Borkar & Muzumdar**, Ramdeo Galli.

Chandrashekhkar, Allayya Arazimatti, B.A., A. (1-4-53), 4657, Bhadakalgalli. (2457)

**Deshpande & Jasavala**, 1520, Maruti Galli.

**Kulkarni (D. B.) & Co.**, Audit House.

Kulkarni, Datto Bhaurao, G.D.A., A. (1-7-49), F. (16-8-49), **D. B. Kulkarni & Co.**, Audit House, Corner of Ravivarpeth. (400)

Muzumdar, Madhav Maheshwar, B.Com., A. (16-5-50), **Borkar & Muzumdar**, Ramdeo Galli. (1720)

## BHAVNAGAR (Saurashtra)

†Bhagat, Rustom Manekshaw, A. (2-4-52), Colonel Bapubha Bungalow, Navapara. (2185)

## BOMBAY

**Abhyankar (B. C.) & Co.**, 3rd Floor, 35-36, Alli Chambers, Medows Street, Fort.

Abhyankar, Bhalchandra Chintaman, G.D.A., A. (1-7-49), F. (16-8-49), **B. C. Abhyankar & Co.**, 3rd Floor, 35-36, Alli Chambers, Medows Street, Fort. (171)

Abhyankar, Govind Shridhar, B.A., LL.B., G.D.A., A. (25-12-49), F. (23-3-50), Medows House, Medows Street, Fort. (1642)

Abhyankar, Basudeo Dattatraya, B.A., B.Com., A. (16-11-51), Plot No. 119, Hindu Colony, 5th Lane, Dadar. (2108)

†Adagra, D. R., B.Sc., A. (21-9-49), Muncharam Building, 394, Grant Road. (1599)

**Adenwalla (N. D.) & Co.**, 418, Chhotalal Bhuvan, Kalbadevi Road.

## BOMBAY—(Contd.)

Adenwalla, Nariman Dadabhoy, G.D.A., A. (1-7-49), F. (16-8-49), N. D. Adenwalla & Co., 418, Chotalal Bhuvan, Kalbadevi Road. (198)

†Advani, Govind Pritamdas, B.Com. (Lond.), A.C.A. (Eng. & Wales), A. (7-11-50), "Oceana", 214, Marine Drive. (1886)

†Advant, Anant Gangadhar, B.Com., A. (1-7-49), 'Shantaprasad', Plot No. 67, 1st Lane, Hindu Colony, Dadar. (857)

Agarwal, Narainlal, B.A., G.D.A., A. (1-7-49), Narainlal Agarwal & Co., 58-60, Vithalwadi, Kalbadevi Road. (376)

Agashivala, Jasvantlal Vurjivandas, A. (1-7-49), F. (11-12-50), Dalal, Desai & Kumana, Mherwan Building, Sir Phirozeshah Mehta Road, Fort. (992)

Ahmed B. Khan & Co., 67-69, Dada Manzil, Mohamadali Road.

Ahmed N. Lilani & Co., Room No. 10, 1st Floor, Topiwalla Mansion, 93, Mohamadall Road.

Ailawadi (R. D.) & Co., Bombay Mutual Annexe, 17, Gunbow Street, Hornby Road.

Ailawadi, Ram Das, G.D.A., A. (1-7-49), F. (16-8-49), R. D. Ailawadi & Co., Bombay Mutual Annexe, 2nd Floor, Room No. 19-A, 17, Gunbow Street, Hornby Road, Fort. (146)

Aiyar, Arjun K. S., B.Com., G.D.A., F.S.A.A., A. (1-7-49), F. (16-8-49), K. S. Aiyar & Co., 49, Apollo Street, Fort. (79)

Aiyar, Bharat Kalyan Subramani, A. (1-7-49), F. (16-8-49), K. S. Aiyar & Co., East & West Building, 49, Apollo Street, Fort. (78)

Aiyar (K. S.) & Co., East & West Building, 49, Apollo Street, Fort.

Aiyar (N. S.) & Co., 8, Co-operative House, Telang Road, Matunga.

Aiyar (P. N. S.) & Co., Krishna Bhavan, Sandhurst Bridge, Girgaum.

Aiyar, Papanasam Narayanaswami Swaminathan, B.A., G.D.A., A. (1-7-49), F. (16-8-49), P. N. S. Aiyar & Co., Krishna Bhavan, Sandhurst Bridge, Girgaum. (61)

Aiyar, Shankar Arjun, B.A. (Hons.), F.S.A.A., A. (1-7-49), K. S. Aiyar & Co., East & West Building, 49, Apollo Street, Fort. (1268)

†Aiyar, Venkataraman, S., B.A. (Com.), A. (15-12-49), Flat No. 2, 1st Floor, Readymoney Mansion, Worli Naka. (1631)

Aiyar, V. Narayana, B.A., A. (11-7-50), 'Magan Vihar', 1st Floor, Matunga, G.I.P. (1794)

Alal, Ganesh Narayan, B.Com., A. (1-4-52), 130, Hindu Colony, Dadar. (2177)

Allbless (R. B.) & Co., 14, Western India House, Sir Phirozeshah Mehta Road, Fort.

Allbless, Rustomji Bejonji, G.D.A., A. (1-7-49), F. (16-8-49), R. B. Allbless & Co., 14, Western India House, Sir Phirozeshah Mehta Road, Fort. (218)

Almeida, Pius Michael, A. (1-7-49), F. (8-7-51), Chhotalal H. Shah & Co., Bharucha Buildings, 1st Floor, Princess Street. (1055)

Alpaiwala, Kaiki Rustom, B.Com. (Bom.), B.Com. (Lond.), A.C.A. (Eng. & Wales), A. (7-5-51), 179, Lamington Cross Road. (1995)

Ambalal Patel & Co., 4th Floor, Medows House, Medows Street, Fort.

Ambalal Thakkar & Co., East & West Building, 49, Apollo Street, Fort.

Amin, Jashbhai Bavajibhai, G.D.A., A. (1-7-49), F. (16-8-49), Apaji Amin & Co., 14, Hamam Street, Fort. (222)

Amin, Yogendra Chunibhai, A. (16-12-49), Dalal & Shah, No. 49-55, Apollo Street, Fort. (1634)

Ananthkrishnan, S., B.A., A. (1-7-49), F. (5-8-50), S. A. Krishna & Co., Botawalla Building, 11, Elphinstone Circle, Fort. (803)

Anderson, John, C.A. (Scot.), A. (1-7-49), A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street. (1391)

Apaji Amin & Co., 14, Hamam Street, Fort.

†Aras, Digamber Yeshwant, A. (1-7-49), F. (8-12-52), C-7, Model House, Proctor Road, Girgaum. (698)

Argade & Bhagwat, Crescent Chambers, Tamarind Lane, Fort.

Argade Shyam & Co., Crescent Chambers, Tamarind Lane, Fort.

## BOMBAY—(Contd.)

**Argade, Sham Ganesh, A.** (1-7-49), **Argade & Bhagwat**, Crescent Chambers, Tamarind Lane, Fort. (1412)

**Ashar, Girdharlal Popat, G.D.A., A.** (1-7-49), **F.** (16-8-49), Walji Shamji Building, Block No. 1, Chandravarkar Lane, Borivli. (594)

†**Asli, Pestonji Kuverji, B.Com., G.D.A., A.** (1-7-49), Flat No. 9, Gool Mahal, Sleater Road, P.O. Grant Road. (627)

**Augra (Framroze S.) & Co.**, Esplanade Mansions, Esplanade Road, Fort.

**Augra, Framroze Sorabji, A.** (1-7-49), **F.** (16-8-49), **A. S. Madon & Co.**, Esplanade Mansions, Esplanade Road, Fort. (39)

†**Avasla, Hom Framji, G.D.A., A.** (1-7-49), Tardeo Terrace, Tardeo Road. (450)

†**Ayyar, H. Nambi, B.Sc., A.** (20-9-51), 3/382, Lalji Nathu Buildings, Telang Cross Road II, Matunga. (2080)

**Ayyar, S. Srikrishna, B.Sc., A.** (7-10-49), **V. Sankar Aiyar & Co.**, Deepak Mahal, 4th Floor, Marine Drive. (1812)

**Babubhai A. Parikh & Co.**, Dhanukar Building, 4th Floor, 480, Kalbadevi Road.

**Babur, Ghanshyamdas Harkishindas, B.A., LL.B., G.D.A., A.** (1-7-49), **F.** (16-8-49), Bombay Mutual Annexe, 3rd Floor, Gunbow Street, Fort. (333)

†**Bafna, Shanti Chandra, B.Com., A.** (26-11-49), 71, Jawahar Nagar, Goregaon. (1623)

**Bagadthey, Vasant Pandurang, A.** (1-7-49), **Chhotalal H. Shah & Co.**, Bharucha Buildings, 1st Floor, Princess Street. (1430)

**Bajan, Nariman Burjorji, B.Com., G.D.A., A.** (1-7-49), **F.** (16-8-49), **Damania, Pandey & Bajan, 3rd Floor, Navasari Building, Hornby Road, Fort.** (86)

†**Bajan, Sorab Burjorji, B.Com., G.D.A., A.** (1-7-49), C/o The Indian Hotels Co., Ltd., Taj Mahal Hotel. (516)

**Bal & Patankar**, 50-56, Customs House Road, Nagree Building, 1st Floor, Fort.

**Balasubrahmanyam, Krishnaswamy, B.Com., A.** (10-8-51), Manager & Actuary, The Bombay Life Assurance Co. Ltd. (2046)

**Balsari, Bakul Umedram, B.Com., A.** (1-7-49), C/o Lever Brothers (India) Ltd., P. B. No. 409. (1422)

**Balubhai P. Bhatt & Co.**, Shri Krishna Nivas, Post Office Lane, Kalbadevi.

**Bamboot, Minocher Nadirshaw, G.D.A., A.** (1-7-49), C/o M/s. **S. B. Billimoria & Co.**, 113, Mahatma Gandhi Road, Fort. (545)

†**Bamjee, Minoo Nawrojee, B.Com., A.** (1-7-49), 26/C, Napean Sea Road. (1476)

**Banaji (H. S.) & Co.**, Prospect Chambers, 1st Floor, Hornby Road, Fort.

**Banaji, Homi Sorabji, A.** (1-7-49), **H. S. Banaji & Co.**, Prospect Chambers, 1st Floor, Hornby Road, Fort. (834)

**Bapasola, Eruch Jehangir, M.Com., A.** (1-7-49), Cassinath Bungalow, 24, Napean Sea Road. (1378)

†**Bardi, Khurshed Jehangir, A.** (1-7-49), C/o Godrej & Boyce Mfg. Co. Ltd., Lalbaug, Parel. (1352)

†**Baria, Dhanjishaw Jamshedji, A.** (1-7-49), Virbhajji Pardiwalla Building, 168, Bora Bazar Street, Fort. (1285)

†**Baria, Pestonji Dinshawjee, B.A., A.** (1-7-49), 8, Rustom Baug. (1182)

**Bastikar, Shankar Ramakrishna, B.Com., LL.B., F.S.A.A., A.** (1-7-49), **F.** (8-4-52), Bhagirathi Buildings, No. 3, Tukaram Jooji Road, Grant Road. (1119)

†**Basu, Prashanta Kumar, M.Sc., A.S.A.A., A.** (12-10-50), Assistant Accountant, Burmah Shell Oil Storage & Distributing Co., of India Ltd., 40, Ballard Estate. (1882)

**Bathgate, Gordon Murray, O.B.E., C.A. (Scotland), A.** (1-7-49), **F.** (16-8-49), **A. F. Ferguson & Co.**, Allahabad Bank Buildings, Apollo Street, Fort. (16)

†**Batliboi, Jamshed Rustomji, A.** (1-7-49), **F.** (16-8-49), C/o **Batliboi & Purohit**, National Insurance Building, 204 Hornby Road, Fort. (37)

**Batliboi & Purohit**, National Insurance Building, 204, Hornby Road, Fort.

†**Beavis, Edward Frank Campbell, A.S.A.A., A.** (1-7-49), C/o Burmah-Shell, P.O. Box No. 688. (1431)



## BOMBAY—(Contd.)

†Bhagvat, Moreshwar Nilkanth, G.D.A., A. (1-7-49), Nana Buildings, Poibavdi, Parel. (593)

**Bhagwat (P. G.)**, Jiji House, 17, Raveline Street, Fort.

Bhagwat, Pandurang Gangadhar, G.D.A., A. (1-7-49), F. (16-8-49), **P. G. Bhagwat**, Jiji House, 17, Raveline Street, Fort. (131)

Bhagwat, Sadashiv Ganesh, A. (1-7-49), F. (16-8-49), 18-4, Goregaonkar Buildings, Top Floor. (766)

†Bhaimla, Yusuf Ebrahim, M.A., B.Sc. (Econ.), A.C.A. (Eng. & Wales), A. (1-7-49), with **A. F. Ferguson & Co.**, Allahabad Bank Buildings, Apollo Street, Fort. (1512)

†Bhalla, Anand Prakash, M.A., A.S.A.A., A. (28-12-50), C/o Burmah Shell House, Currimbhoy Road, Ballard Estate. (1930)

Bhandari, Ajeetsingh S., B.Com., A. (27-11-52), Haji Mansion, 1st Floor, 5th Road, Khar. (2335)

Bhansali, Ravivadan, Narbheram, B.A., A. (18-2-53), 5th Road, Natver Nagar, Hindu Colony, Jogeshwari. (2420)

**Bhargav (S. J.) & Co.**, 25, Bank Street Road, Fort.

Bhargav, Shantilal Jalshanker, B.Com., A. (16-2-52), **S. J. Bhargav & Co.**, 25, Bank Street Road, Fort. (2160)

**Bharucha & Co.**, Aga Khan Building, Dalal Street, Fort.

Bharucha, Dinshaw Ratanshaw, A. (1-7-49), **R. S. Bharucha & Co.**, Jehangir Mansion, 1st Marine Street, Fort. (1313)

Bharucha, Kavas Dosabhai, G.D.A., A. (1-7-49), Khurshed House, 604-D, Lady Jehangir Road, Parsi Colony, Dadar. (392)

**Bharucha (R. S.) & Co.**, Jehangir Mansion, 1st Marine Street, Fort.

Bharucha, Ratansha Shapurji, G.D.A., A. (1-7-49), F. (16-8-49), **R. S. Bharucha & Co.**, Jehangir Mansion, 1st Marine Street, Fort. (191)

Bharucha, Sorabji Savakshaw, A. (12-7-50), **Bharucha & Co.**, Aga Khan Building, Dalal Street, Fort. (1798)

Bharucha, Sorab Khurshedji, B.Com., A. (1-7-49), F. (16-8-49), **G. P. Kapadia & Co.**, Hamam House, Hamam Street, Fort. (389)

Bhathena, Dinyar Darabsha, B.Com., A. (23-10-52), C/o Parsee Trading Co., Vithal Sayana Bldg., Lohar Chawl. (2318)

Bhatia, Shanker Mulji, B.Com., A.S.A.A., A. (26-4-52), **Gondalia & Mandviwalla**, Hamam House, Hamam Street, Fort. (2202)

†Bhatia, Shantikumar Gordhandas, B.Com., A. (20-11-50), 65/67, Vithalwadi, Kalbadevi Road. (1904)

Bhatt, Balubhai Pranshanker, G.D.A., A. (1-7-49), F. (16-8-49), **Balubhai P. Bhatt & Co.**, Shri Krishna Niwas, 1st Floor, Kalbadevi Road, New Silk Market. (624)

Bhatt, Dinubhai Labhshanker, G.D.A., A. (1-7-49), F. (16-8-49), **Dinubhai & Co.**, 63, Mahatma Gandhi Road, Fort. (102)

**Bhatt (J. L.) & Co.**, Yusuf Building, 43, Mahatma Gandhi Road, Flora Fountain, Fort.

Bhatt, Jayantilal Lallubhai, A. (1-7-49), F. (12-3-50), **J. L. Bhatt & Co.**, Yusuf Building, 43, Mahatma Gandhi Road, Flora Fountain, Fort. (681)

Bhatt, Laxmishanker Harjiwan, G.D.A., A. (1-7-49), F. (11-11-49), 53, Bora Bazar Street, Fort. (77)

**Bhatt (M. J.) & Co.**, 14, Hamam Street, Fort.

Bhatt, Maganlal Lallubhai, A. (5-7-50), with **Ambalal Thakkar & Co.**, 49, Apollo Street, Fort. (1778)

Bhatt, Mohanlal Jagjivan, G.D.A., A. (1-7-49), F. (16-8-49), **M. J. Bhatt & Co.**, 14, Hamam Street, Fort. (268)

Bhatt, Surendraprasad Chhaganlal, B.Com., A. (1-4-53), 22, Apollo Street, Fort. (2459)

Bhavnagari, Ratanji Nowroji, B.A., LL.B., F.S.A.A., A. (1-7-49), F. (16-8-49), **S. B. Billimoria & Co.**, 113, Mahatma Gandhi Road. (746)

## BOMBAY—(Contd.)

†Bhesania, Merwanji Nusserwanji, A.S.A.A., A. (19-8-50), Manager, The Stock Technique Ltd., Cama Building, Dalal Street, Fort. (1834)

**Bhoglal Chhimanlal Shah & Co.**, 418, Kalbadevi Road, Chhotalal Bhuvan.

†Bhukhanwala, Dhansukhlal Vijibhai Atmaram, B.Com., G.D.A., A. (1-7-49), Sunderwan, Ghodbunder Road, Vile Parle. (825)

†Bhunkhanwala, Tansukhlal Sakerlal Atmaram, B.Com., A. (1-7-49), Shri Ram Nivas, 2nd Floor, Dadabhoy Road, Vile Parle (West). (1220)

Billimoria, Bapuji Burjorji, G.D.A., A. (1-7-49), 32, Khetwadi, 12th Lane. (36)

Billimoria, Bhicajee Shapoorjee, J.P., F.S.A.A., A. (1-7-49), F. (16-8-49), **S. B. Billimoria & Co.**, 113, Mahatma Gandhi Road, Fort. (289)

†Billimoria, Jal Shapoorjee, A. (1-7-49), 21, Cuffe Parade, Colaba. (995)

**Billimoria (S. B.) & Co.**, 113, Mahatma Gandhi Road, Fort

Billimoria, Shapoorjee Bomonjee, J.P., A. (1-7-49), F. (16-8-49), **S. B. Billimoria & Co.**, 113, Mahatma Gandhi Road, Fort. (19)

Bilpodwala, Homl Kaikhusru, A. (5-4-50), 758, Parsee Colony, Dadar. (1694)

Birdy, Bejonji Dinshawji, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **Batilboi & Purohit**, National Insurance Building, 204, Hornby Road, Fort. (4)

†Birdy, Khrushed Framroz, A. (1-7-49), 33, Ava Chambers, Next to Metro Cinema, Fort. (850)

†Bode, Dinshaw Ardeshir, B.Com., G.D.A., A. (1-7-49), 618, Jami Lodge, Jami Jamshed Road. (1336)

†Borkar, Bhawanishankar Shamrao, A. (24-3-50), C/o Grahams Trading Co. India Ltd., 16, Bank Street, Fort. (1684)

Borkar, Durga Krishnarao, G.D.A., A. (1-7-49), F. (16-8-49), **Borkar & Muzumdar**, 1st Floor, Sorab House, 235-237, Hornby Road, Fort. (692)

**Borkar & Muzumdar**, First Floor, Sorab House, 235-237, Hornby Road, Fort.

Bramhandkar, Dhundiraj Dattaram, G.D.A., A. (1-7-49), F. (18-6-52), Jayendra Mahal, Block 'C', 13, Vincent Road, Dadar. (1137)

Buhariwalla, Soli Aderji, B.Com., A.S.A.A., A. (11-7-50), Central Bank Building, 3rd Floor Room No. 6, Bruce Street, Fort. (1792)

†Bulsara, Firoze Kalkhushroo, A. (1-7-49), 804-B, Kingsway, Dadar. (1237)

Bulsara, Kalkhushroo Ardeshir, A. (1-7-49), 220, Tardeo Road. (861)

**Byramji (S. T.) & Co.**, Central Bank Buildings, Fort.

Captain, Adi Dhunjishaw, B.Com., A. (15-5-52), Captain House, Vincent Road. (2207)

**Captain & Co.**, Advani Chambers, 2nd Floor, Sir Phirozeshah Mehta Road, Fort.

Captain, Dara Hormusji, A. (1-7-49), **Captain & Co.**, Advani Chambers, (2nd Floor), Sir Phirozeshah Mehta Road, Fort. (1369)

Captain, Hormusji Framji, G.D.A., A. (1-7-49), F. (3-5-50), **Captain & Co.**, Advani Chambers (2nd Floor), Sir Phirozeshah Mehta Road, Fort. (200)

†Captain, Meherwanji Cursetji, B.Com., G.D.A., A. (1-7-49), 4, Bandra Hill, Bandra. (1349)

**Chamarti & Co.**, Room No. 4, First Floor, Ramchandra Building, 280, Carnac Road.

Chamarti, Venkateswarlu, A. (1-7-49), F. (24-7-52), **Chamarti & Co.**, Room No. 4, First Floor, Ramchandra Building, 280, Carnac Road. (1148)

**Chandabhoy & Jassoobhoy**, Advani Chambers, Sir Phirozeshah Mehta Road, Fort.

**Chandrakant & Co.**, Sir Vithaldas Chambers, 16, Apollo Street, Fort.

**Chandulal & Co.**, Khandelwal Bhuvan, 2nd Floor, 166-170, Dadabhai Nawroji Road.

**Chandulal M. Shah & Co.**, Kamar Building, 5th Floor, Cowasjee Patel Street, Fort.

†Chanduwadia, Jehanbux Shavaksha, B.Com., A. (1-7-49), Wassiamull Building, 'B' Block, 3rd Floor, Grant Road. (942)

†Charna, Bapuji, Manchershaw, G.D.A., A. (1-7-49), C/o Charna Master & Co., Round Building, Kalbadevi Road. (575)

## BOMBAY—(Contd.)

†Chaudhari, Shankar Onkar, B.A., B.Com., A. (31-3-52), Kundan Villa, Top Floor, Shivaji Park Road No. 4, Dadar. (2182)

**Chhogmal & Co.**, Sir Vithaldas Chambers, 16, Apollo Street, Fort.

**Chhotatal H. Shah & Co.**, Bharucha Building, 1st Floor, Princes Street.

**Chinoy & Co.**, 45, Commercial Chambers, Maszid Bunder Road.

Chinoy, Malik, LL.B., A. (23-1-53), **Chinoy & Co.**, 45, Commercial Chambers, Maszid Bunder Road. (2376)

**Chitale (M. P.) & Co.**, 10, Alli Chambers, Medows Street, Fort.

Chitale, Madhao Purushottam, B.A. (Hons.), A. (1-7-49), F. (9-6-51), **M. P. Chitale & Co.**, 10, Alli Chambers, Medows Street, Fort. (1046)

Choksey, Narendra Natverlal, B.Com., A. (1-7-49), Banker's House, 34, Chowpatti Road, Behind Wilson College. (1114)

**Chokshi (C. C.) & Co.**, 11, Bruce Street, Fort.

Chokshi, Chinu Chimanlal, B.Com., A. (1-7-49), F. (16-8-49), **C. C. Chokshi & Co.**, 11, Bruce Street, Fort. (657)

Chokshi, Ranchhodlal Manilal, B.Com., A. (26-8-49), **Shah Mehta & Chokshi**, 41, Medows Street, Fort. (1586)

Choksy, Rusi Kaikhushroo, A. (1-7-49), 24, 1st Dhobi Talao Street, Palkhiwalla's House. (1472)

†Chopra, Pindi Das Harichand, A. (17-8-50), Chief Accountant, B. R. Herman & Mohatta (India) Ltd., Sir Phirozeshah Mehta Road, Fort. (1824)

Chothia, Jal Jamshedji, G.D.A., A. (1-7-49), Windsor Chambers, Cawasji Patel Street, Fort. (1356)

Chudawala, Manubhai Chunilal, A. (1-7-49), Deputy Internal Auditor, B.E.S. & T. Undertaking, Electric House, P.O. Box No. 192. (1344)

†Clerk, Vasantlal Chhaganlal, G.D.A., A. (1-7-49), 2nd Parsiwada, Bal Krishna Niwas, 3rd Floor, Room No. 46, Vithalbhaji Patel Road. (704)

Cole, Frederick Arthur, F.C.A. (Eng. & Wales), A. (1-7-49), F. (16-8-49), **A. F. Ferguson & Co.**, Allahabad Bank Buildings, Apollo Street. (28)

Contractor, Dinsha Edalji, A. (1-7-49), Pran Kanta Building, Khetwadi Back Road. (793)

**Contractor (H. M.) & Co.**, Mustafa Building, 7, Sir Phirozeshah Mehta Road, Fort.

Contractor, Huseni Mohammedally, B.Com., LL.B., G.D.A., A. (1-7-49), F. (16-8-49), **H. M. Contractor & Co.**, Mustafa Building, 7, Sir Phirozeshah Mehta Road, Fort. (388)

Cooper, Framji Cawasji, B.A., LL.B., G.D.A., A. (1-7-49), Secretary, Central Bank of India Ltd., Mahatma Gandhi Road, Fort. (1149)

†Cooper, Russi Naveroji, A. (1-7-49), C/o Shri S. N. Cooper, 265, Engineer Building, Princess Street. (1002)

Cooper, Dr. Rustom Cawasjee, M.Com., Ph.D. (Econ.), F.S.A.A., A. (1-7-49), F. (29-11-51), **P. C. Hansotia & Co.**, Nanjce Building, 17, Elphinstone Circle, Fort. (1096)

†Cooper, Sorab Nowroji, B.Com., G.D.A., A.S.A.A., A. (1-7-49), Deputy Chief Accountant, The Associated Cement Co. Ltd., No. 1, Queens Road. (1292)

**Cornelius & Davar**, 51, Esplanade Road, Fort.

Daboo, Behram Pirojsha, A. (30-5-51), 1st Floor, Hormuzd Building, Sleater Road. (2005)

†Dadabhoy, Jal Nariman, B.Sc., G.D.A., A.S.A.A., A. (1-7-49), Chief Accountant, Tata Chemicals Ltd., Bombay House, 24, Bruce Street, Fort. (465)

**Dalal (A. H.) & Co.**, Rajabahadur Building, 24-B, Hamam Street, Fort.

Dalal, Arvind Harmukhrai, B.Com., A. (25-6-51), **A. H. Dalal & Co.**, Rajabahadur Building, 24-B, Hamam Street, Fort. (2031)

Dalal, Babubhai Nagindas, B.Com., G.D.A., A. (25-7-50), 143-145, Dady Sheth Aglari Lane. (1810)

**Dalal (C. L.) & Co.**, C/o P. T. Shah & Sons, East & West Building, 55, Apollo Street, Fort.

Dalal, Champaklal Lalloobhai, G.D.A., A. (1-7-49), F. (12-3-50), **C. L. Dalal & Co.**, East & West Building, C/o P. T. Shah & Sons, 55, Apollo Street. (504)

## BOMBAY—(Contd.)

**Dalal, Desai & Kumana**, Mherwan Building, 23, Sir Phirozeshah Mehta Road, Fort.

†Dalal, Homi Pestonji, A.S.A.A., A.C.I.S., G.D.A., A. (1-7-49), Senior Officer, The Associated Cement Companies Ltd., 1, Queens Road. (706)

**Dalal & Lakhani**, 27, Commercial Chambers, Masjid Bunder Road.

Dalal, Natvarlal Thakordas, B.Com., A. (1-7-49), F. (5-2-53), **Batilbol & Purohit**, National Insurance Building, 204, Hornby Road, Fort. (1085)

†Dalal, Natverlal Chandulal, B.A., G.D.A., A.I.I.B., A. (1-7-49), Mangal Bhuvan, 3rd Floor, Room No. 25, Mangalwadi, Girgaum. (379)

†Dalal, Phiroze Hirjibhai, M.A., G.D.A., A. (1-7-49), Puran Nivas, Third Floor, Arthur Bunder Road, Colaba. (1117)

Dalal, Ramaniklal Karasondas, B.Com., F.S.A.A., A. (1-7-49), F. (16-8-49), **Dalal & Shah**, 49-55, Apollo Street, Fort. (111)

†Dalal, Ruttonshaw Pestonjee, F.S.A.A., A. (1-7-49), F. (16-8-49), Member, Income-tax Appellate Tribunal, Plot No. 5, Sleater Road. (85)

**Dalal & Shah**, 49-55, Apollo Street, Fort.

**Dalal (S. C.) & Co.**, Prospect House, 803, Raghunath Dadaji Street, Fort.

Dalal, Shantllal Chunnilal, B.Com., A. (21-9-49), **S. C. Dalal & Co.**, Prospect House, 803, Raghunath Dadaji Street, Fort. (1600)

Dalal, Yusuf Gulam-Mohmad, B.Com., A. (5-3-53), **Dalal & Lakhani**, 27, Commercial Chambers, Masjid Bunder Road. (2433)

Damania, Homi Merwanji, M.Com., A. (19-8-50), **Kapadia Damania & Co.**, Aga Khan Building, Dalal Street, Fort. (1840)

**Damania, Panday & Bajan**, 3rd Floor, Navsari Buildings, Hornby Road, Fort.

Damanwala, Ratanshaw Jehangirshaw, A. (5-12-51), Sir Dhunjibhoy Momanji Building, Coppersmith Street, Mazgaon. (2118)

**Damle & Co.**, 46, Churchgate Street, Islam Building, 3rd Floor, Fort.

Damle, Krishnaji Sakharam, A. (11-2-53), **Damle & Co.**, 46, Churchgate Street, Islam Building, 3rd Floor, Fort. (2403)

Damle, Raghunath Shankar, B.A. (Hons.), A. (5-7-50), Anandi Chawl, Shastri Hall, Grant Road. (1782)

Dandekar, Krishna Raghunath, B.Com., A. (1-7-49), **Kolatkark & Dandekar**, Comilla Bank Building, 263, Hornby Road, Fort. (1256)

†Dandekar, Narayan, I.C.S., A. (1-7-49), C/o The Scindia Steam Navigation Co., Ltd., Scindia House, Ballard Estate. (1262)

**Dara Sorabji**, Hashim Building, 38-40, Churchgate Street, Fort.

†Daroowalla, Nadirshah Ardeshir, B.Com., A.C.I.S., A.S.A.A., A. (1-7-49), Chief Accountant, The New India Assurance Co. Ltd., Esplanade Road, Fort. (1410)

Daruwalla, Jal Cawasji, A.I.C.W.A., A. (1-7-49), Hardinge House Gowalla Tank, P.O. Cumballa Hill. (201)

†Daruwalla, Jal Khurshedji, B.A. (Hons.), A.S.A.A., A. (25-9-51), Deputy Municipal Commissioner, Bombay Municipal Corporation. (2082)

Daruwala, Percy Bomanji, B.Com., A. (18-6-51), 664, Roshan Manslon, Parsi Colony, Dadar. (2021)

Daruwala, Sham Tehmurasp Byramji, M.Com., A.S.A.A., A. (18-6-51), **S. T. Byramji & Co.**, Central Bank Building, Fort. (2020)

Das Gupta, Benoyendra Nath, B.A., A.S.A.A., A. (1-7-49), F. (16-8-49), Member, Tariff Commission (Govt. of India), Ballard Estate. (234)

†Das Gupta, Indu Bhushan, M.A. (Com.), LL.B., A.S.A.A., A. (1-7-49), Chief Accountant, Bombay Port Trust, Ballard Estate, Fort. (1186)

**Dastoor (H. J.) & Co.**, Cook's Building, 2nd Floor, Hornby Road, Fort.

Dastoor, Hormasji Jamshedji, B.A., A.S.A.A., A. (1-7-49), **H. J. Dastoor & Co.**, Cook's Building, 2nd Floor, Hornby Road, Fort. (1501)

†Dastur, Behramsha Cursetji, A. (2-4-52), M-41, Cusrow Bag, Causeway, Fort. (2184)

Dastur, Burjor Byramji, B.Com., A. (22-1-53), Bansilal Mansion, 22, Apollo Street, Fort. (2371)

Dastur, Dara Nasserwanji, G.D.A., A.S.A.A., A. (1-7-49), F. (5-2-53), **Dastur Kanga & Co.**, 5, Hamam Street, Fort. (449)

**BOMBAY—(Contd.)**

†Dastur, Dinshaw Kavasji, G.D.A., A. (1-7-49), C/o Greaves Cotton & Crompton Parkinson Ltd., 1, Forbes Street, Fort. (915)

Dastur, Erach Jamshedji, B.Com., G.D.A., F.S.A.A., A. (1-7-49), F. (16-8-49), Sorab S. Engineer & Co., Ismail Building, 381, Hornby Road, Fort. (48)

Dastur Kanga & Co., 5, Hamam Street, Fort.

Datar, Ganesh Dattatraya, A. (23-8-50), C/o India United Mills Ltd., Indu House, Dougali Road, Ballard Estate. (1850)

Davar, Dorab Rustomji, G.D.A., F.S.A.A., A. (1-7-49), F. (16-8-49), Cornelius & Davar, 51, Esplanade Road, Fort. (232)

Davar (N. S.) & Co., Jehangir Wadia Building, 51, Mahatma Gandhi Road, Fort.

Davar, Nanabhoy Sorab, A. (21-3-50), N. S. Davar & Co., Jehangir Wadia Building, 51, Mahatma Gandhi Road, Fort. (1656)

Davar (Navroz A.) & Co., Motlibai Wadia House, 22-D, Parsi Bazar Street, Fort.

Davar, Navroz Ardeshir, M.A., F.S.A.A., A. (1-7-49), F. (16-8-49), Navroz A. Davar & Co., Motlibhai Wadia House, 22-D, Parsi Bazar Street, Fort. (144)

Dave, Madhusudan Ambalal, B.Com., A. (1-4-53), Michael House, Ground Floor, Police Station Road, Vile Parle (West). (2460)

Daver, Naushirwan Burjorjee A.S.A.A., A. (1-7-49), "Burjor Building", 38, Garden Road, Apollo Reclamation. (1108)

†Davitree, Ardeshir Sorabji, A. (1-7-49), C/o Shri P. S. Devitree, Divecha Building, Malcolm Baug, Jogeshwari. (1307)

Dawur, M. H., A. (1-7-49), F. (16-8-49), 83, Bolton House, Opp. Marine Lines Station, Queens Road. (1562)

Desai, (A. H.) & Co., 73-75, Mirza Street, Zaveri Bazar.

Desai, Amrit Haribhai, B.Com., A. (1-7-49), A. H. Desai & Co., 73-75, Mirza Street, Zaveri Bazar. (1477)

Desai (B. D.) & Co., 361, Hornby Road, Fort.

Desai, Balvantrai Dayabhai, A. (1-7-49), F. (22-6-51), B. D. Desai & Co., 361, Hornby Road, Fort. (1061)

†Desai, Balvantrai Dahyabhai, B.Com., A. (1-7-49), Ekadashi Building, 25, Parekh Street. (1498)

Desai, Dadiba Manchershah, B.Com., A. (14-2-53), 787, Bhagat Manor, Parsee Colony, Dadar. (2414)

Desai, Dhirajlal Manibhai, B.Com., A. (22-1-53), Dhirajlal Desai & Co., Jhaveri House, 2nd Floor, 110, Medows Street, Fort. (2370)

Desai (D. S.) & Co., Round Building, 2nd Floor, Room No. 7, Kalbadevi.

Desai, Dinkar Sakham, A. (1-7-49), F. (16-8-49), D. S. Desai & Co., Round Building, 2nd Floor, Room No. 7, Kalbadevi. (787)

Desai, Jagesh Mathurdas, B.Com., A. (28-8-51), Plot No. 556-D, Opp. National College Hostels, off Ghodbunder Road, Bandra. (2068)

Desai, Jal Temulji, G.D.A., A. (1-7-49), F. (16-8-49), Dalal Desai & Kumana, Mherwan Building, 23, Sir Phirozeshah Mehta Road, Fort. (154)

Desai, Kantilal Shamaldas, A. (1-7-49), F. (16-8-49), Kantilal Desai & Co., 40, Picket Road, 2nd Floor, Kalbadevi. (729)

Desai, Manubhai Dolatrai Jivanji, A. (1-7-49), F. (30-3-51), Manubhai Desai & Co., "Mirabelle Hotel", 3rd Floor, 33-A, New Marine Lines. (966)

Desai, Nanubhai Jogibhai, A. (1-7-49), F. (16-8-49), Nanubhai Desai, & Co., Sir Vitthalidas Chambers, 16, Apollo Street, Fort. (660)

†Desai, Nanubhai Vallabhbbhai, A. (23-12-49), Appellate Assistant Commissioner of Income-tax, 'L' Range, Bombay, Central Government Buildings, Queens Road. (1639)

Desai, Navinchandra Kikubhai, B.Com., A. (1-7-49), Ratanshi Dhanji Bhatia Niwas, 2nd Floor, Opp. Thakurdwar Post Office, Thakurdwar. (1271)

Desai, Navinchandra Ramanlal, A. (21-3-50), Laxmi Nilayam, Nehru Road, Vishnu Street, Vile Parle. (1662)

Desai, Noshir Nanabhai, B.A., B.Com., A. (1-7-49), Naushir M. Marfatia & Co., Alice Building, Hornby Road, Fort. (1280)

Desai, Ochhavilal Maneklal, A. (1-7-49), 14, Patel Building, 2nd Floor, Ardeshir Dady Street, Vithalbhaji Patel Road. (1253)

## BOMBAY—(Contd.)

- Desai (R. D.) & Co.**, Chandanmal Mansion, First Floor, 431, Kalbadevi Road.
- †**Desai, Ramanlal Ranchhodji, B.Com., A.** (8-5-51), B-4, Brother House, National Library Road, Bandra. (1998)
- Desai, Rameshchandra Dahyabhai, B.Sc., A.** (1-7-49), F. (24-1-52), **R. D. Desai & Co.**, Chandanmal Mansion, First Floor, 431, Kalbadevi. (1071)
- Desai, Rashmikant Hiralal, B.Com., A.** (1-6-50), 1st Floor, Bachoobai Building, 187, Hornby Road, Fort. (1755)
- Desai, Shantanu Nanubhai, A.** (1-7-49), **Nanubhai & Co.**, Jekrangir Wadia Building, 51, Mahatma Gandhi Road, Fort. (1232)
- Desai, Shirishchandra Ratilal, B.Com., A.** (2-12-50), Nootan Nagar, 'H' Building, Block No. 26, Turner Road, Bandra. (B.S.D.). (1912)
- Desai, Vinodchandra Chunilal, B.Com., A.** (1-4-53), 168/D, Vikas Wadi, Vincent Road, Dadar. (2458)
- Deshpande, Anant Venkatesh, F.S.A.A., A.** (1-7-49), F. (16-8-49), **Deshpande & Jasavala**, 359, Petit Building, Hornby Road. (601)
- Deshpande & Jasavala**, Petit Building, 359, Hornby Road, Fort.
- Deshpande, Vaman Hari, G.D.A., A.** (1-7-49), F. (16-8-49), **Batilboi & Purohit**, National Insurance Building, 204, Hornby Road, Fort. (276)
- †**Devarajan, Vishwanath, G.D.A., A.** (1-7-49), No. 7, Jaya Niwas, Vincent Road, Matunga, G.I.P. (959)
- Devidas Vithaldas & Co.**, 16, Apollo Street, Fort.
- Dhavar, Nariman Kaikhasru, A.** (1-7-49), F. (18-7-50), **B. P. Gharda & Co.**, 121, Mahatma Gandhi Road, Fort. (994)
- Dhage (V. K.) & Co.**, Podar Chambers, Parsi Bazar Street, Fort.
- Dhage, Venkatrao Krishnaji, B.A., LL.B., G.D.A., A.** (1-7-49), F. (16-8-49), **V. K. Dhage & Co.**, Podar Chambers, Parsi Bazar Street, Fort. (457)
- Dhanbhoora & Co.**, Alli Chambers, Medows Street, Fort.
- Dhanbhoora, Kavas Jehangirji, A.** (1-7-49), F. (16-8-49), **Dhanbhoora & Co.**, Alli Chambers, Medows Street, Fort. (527)
- †**Dharmadhikari, Vinayak Govind, B.Com., A.** (1-7-49), 116, Shivaji Park, Dadar. (1399)
- Dhiraj Lal Desai & Co.**, Jhaveri House, 2nd Floor, 110, Medows Street, Fort.
- Dhondy, Hormusji Behramji, M.A., A.S.A.A., A.** (1-7-49), **S. B. Billimoria & Co.**, 113, Mahatma Gandhi Road, Fort. (1330)
- Dhume, Madhav Durgarao, A.** (5-7-52), C-2, Karnatak Building, The Karnatak Housing Society Ltd., Moghul Lane, Matunga. (2229)
- Digaria, Rustomji Dossabhai, G.D.A., A.** (1-7-49), C/o The Capitol Cinema, Opposite Victoria Terminus. (230)
- Dinubhal & Co.**, 65, Mahatma Gandhi Road, Fort.
- Divan, Ramanlal Chandulal, B.Com., F.S.A.A., A.** (1-7-49), F. (16-8-49), **Chandabhoj & Jassoobhoy**, Advani Chambers, Sir Phirozeshah Mehta Road, Fort. (75)
- Doctor, Darashaw Sorabji, B.Com., G.D.A., A.** (1-7-49), F. (16-8-49), **Dara Sorabji**, Hashim Building, 38-40, Churchgate Street, Fort. (246)
- Doodhmal, Rusi Cooverji, J.P., G.D.A., A.** (1-7-49), F. (1-4-52), No. 2, Sleater House, Sleater Road. (590)
- Doodhwala (M. L.) & Co.**, 'B', Fort Chambers, 6-10, Dean Lane, Hamam Street, Fort.
- Doodhwala, Maganlal Lalbhai, B.Com., LL.B., A.** (1-7-49), F. (16-8-49), **M. L. Doodhwala & Co.**, 'B' Fort Chambers, 6-10, Dean Lane, Hamam Street, Fort. (726)
- Doomasia (D. A.) & Co.**, Alli Chambers, Medows Street, Fort.
- Doomasia, Dorabshaw Ardesbir, G.D.A., A.** (1-7-49), F. (16-8-49), **D. A. Doomasia & Co.**, Alli Chambers, Medows Street, Fort. (225)
- †**Dordi, Phiroz Ardesbir, G.D.A., A.** (1-7-49), Block No. 16, Rustom Baug, Victoria Road, Byculla. (477)
- Doshi (J. K.) & Co.**, 198, Jamshedji Tata Road, Churchgate Reclamation, Fort.
- Doshi, Jagmohandas Keshavji, B.Com., A.** (1-7-49), F. (16-8-49), **J. K. Doshi & Co.**, 198, Jamshedji Tata Road, Churchgate Reclamation, Fort. (447)

**BOMBAY—(Contd.)**

Doshi, Prafullachandra Keshavlal, B.Com., A. (1-7-49), 9, Ansari Road, Vile Parle (West). (1413)

†Dotivala, Manek Hormasji, A. (1-7-49), with A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street. (856)

Dotiwalla, Jal Muncherji, G.D.A., A. (1-7-49), F. (16-8-49), P. C. Hansotia & Co., Nanjee Building, 17, Elphinstone Circle, Fort. (427)

†Douglas, Robert, A. (1-7-49), C/o Burmah-Shell Oil Storage & Distributing Co. of India Ltd., Magnet House, Ballard Estate. (1440)

Driver, Minocher Sorabji, B.Com., A. (21-8-50), C/o The Bombay Dyeing & Mfg. Co. Ltd., Neville House, Ballard Estate. (1843)

Dubash, Minocher Dosobhai, G.D.A., A.S.A.A., A. (1-7-49), F. (1-4-52), S. B. Billimoria & Co., 113, Mahatma Gandhi Road. (970)

Dubash, Noshir Faramroze, B.A., A. (17-8-50), Mhakurh Mansion, 3rd Floor, 170-A, Lamington Cross Road. (1825)

Dumale, Shivram Parshuram, B.A., A. (24-8-49), Shree Samartha Sadan, Benham Hall Lane, Girgaum. (1579)

Dungor, Ruttonshaw Dinshawji, G.D.A., A. (1-7-49), Jehangir Mansion, 3rd Floor, 1st Marine Street, Fort. (949)

†Dutia, Dungersey J., A. (1-7-49), F. (19-12-51), Indian Tax Accountant, Caltex (India) Ltd., Caltex House, Ballard Estate. (778)

Elavia, Phiroze Dinshawji, G.D.A., A. (1-7-49), C-7, Khushro Baug, Near Electric House, Colaba Causeway. (1164)

†Engineer, Ardeshir Sorabji, G.D.A., A. (1-7-49), 15-B, Balaram Road, Grant Road. (794)

Engineer Kaikhushroo Sorabji, B.Com., G.D.A., F.S.A.A., A. (1-7-49), F. (16-8-49), Sorab S. Engineer, & Co., Ismail Building, 381, Hornby Road, Fort. (280)

Engineer, Mrs. Shirin Kaikhushroo, B.Com., A. (1-7-49), with Sorab S. Engineer & Co., Ismail Building 381, Hornby Road, Fort. (281)

**Engineer (Sorab S.) & Co.**, Ismail Building, 381, Hornby Road, Fort.

Engineer, Sorabji Shapurji, B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), Sorab S. Engineer & Co., Ismail Building, 381, Hornby Road, Fort. (82)

Fatehpuria, Sundarlal, B.Com., A. (1-7-49), Sunderlal & Co., National Indian Life Insurance Building, 59, Forbes Street, Fort. (1266)

**Ferguson (A. F.) & Co.**, Allahabad Bank Buildings, Apollo Street, Fort.

†Forbes, Behramji Jamshedji, G.D.A., A. (1-7-49), C/o Anchor Line Ltd., Neville House, Graham Road, Ballard Estate. (1401)

**Ford Rhodes Parks & Co.**, Bank of Baroda Building, Apollo Street.

†Furdoonji, Maneck Navroji, B.Com., A. (1-4-53), Napean Terrace, 25, Napean Sea Road. (2461)

†Gagwani, Padamsi Haridas, G.D.A., A. (1-7-49), F. (16-8-49), 2nd Floor, Sir Vithaldas Chambers, 16, Apollo Street, Fort. (372)

†Gandevia, Jehanbux Jehangirji, B.Com., A. (20-8-52), Central Studios House, 84, Tardeo Road. (2257)

Gandhi, Devendra Chimanlal, B.Com., A. (27-4-50), 70, Tulsi Bihar, Marine Drive, Fort. (1705)

Gandhi, Manherlal Mangaldas, B.Com., A. (16-2-51), Yashodhan, 7, Laburnum Road. (1956)

Gandhi Minoo Naoroji, G.D.A., A. (1-7-49), F. (16-8-49), 135, Vincent Road, Dadar. (445)

†Gansuli, Sudhansu Kumar, B.Sc., G.D.A., A. (1-7-49), Assistant Commissioner of Income-tax, Central Government Building, Queens Road. (1455)

†Garda, Nadir Framroz, B.A., G.D.A., A. (21-3-50), Theosophical Colony, Juhu. (1659)

Gharaker, Purshottam Datatraya, B.A., B.Com., A. (27-8-49), 14-D, Khotachi Wadi, Gurgaon. (1583)

†Ghangurde, Anant Narayan, B.Com., A. (1-7-49), 168, I Thakurdwar Road. (1393)

**Gharda (B. P.) & Co.**, Opp. The University Gardens, 121, Mahatma Gandhi Road, Fort.

## BOMBAY—(Contd.)

**Ghatalia (S. V.) & Co.**, Dhun Building, 2nd Floor, Nanabhoy Lane, Flora Fountain, Fort.

Ghatalia, Shatishchandra Virchand, B.Com., F.S.A.A., A. (1-7-49), F. (16-9-50), **S. V. Ghatalia & Co.**, Dhun Building, 2nd Floor, Nanabhoy Lane, Flora Fountain, Fort. (1011)

Ghate, Vishwanath Copal, B.Com., A. (8-7-52), Govt. Housing Colony, Block C/9/71, Goregaon, (B.S.D.). (2230)

†Gherda, Kersi Minocher, B.Com., A. (25-8-52), C/o Capt. N. J. Vazifdar, "Tankerville", Gowalia Tank Road. (2260)

Ghyara, Sam Rustomji, A. (13-11-50), with **Kalyaniwalla & Mistry**, 32, Apollo Street, Fort. (1895)

†Gidwani, Nanik Motumal, B.Sc., A. (1-7-49), C/o Mackinnon Mackenzie & Co., Ballard Estate. (1153)

Gondalia, Gordhandas Hirji, B.Com., G.D.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **Gondalia & Mandviwalla**, Hamam House, Hamam Street, Fort. (751)

**Gondalia & Mandviwalla**, Hamam House, Hamam Street, Fort.

†Gonge, Devidas, Madavrao, B.Com., A. (24-8-49), C/o Shri M. G. Gonge, Sub-Postmaster, Borivil. (1580)

†Gonsalves, George John Vincent, G.D.A., A. (1-7-49), 33-C, Matharpacady, Mazagaon. (1116)

†Gore, Vishwanath Hari, B.Sc., A. (1-7-49), Mahagiri Road, Thana. (1140)

**Gubbi (N. S.) & Co.**, Fort Chambers, Hamam Street, Fort.

Gubbi, Nagoo Srinivas, G.D.A., A. (1-7-49), F. (16-8-49), **N. S. Gubbi & Co.**, Fort Chambers, Hamam Street, Fort. (96)

**Gulati (M. R.) & Co.**, Mahavir Building, 11, Homji Street, Off Sir Phirozeshah Mehta Road, Fort.

Gulati, Mulk Raj, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **M. R. Gulati & Co.**, Mahavir Building, 11, Homji Street, Sir Phirozeshah Mehta Road, Fort. (661)

**Gupte & Co.**, 27, Alli Chambers, Tamarind Lane, Fort.

Gupte, Surendra Visvanath, B.Com., A. (27-8-49), **Gupte & Co.**, 27 Alli Chambers, Tamarind Lane, Fort. (1587)

**Gutgutia (K. N.) & Co.**, General Assurance Building, Hornby Road, Fort.

Guzdar, Dinshaw Pesi, A. (1-7-49), F. (24-3-51), C/o Oriental Government Security Life Assurance Co., Ltd., Oriental Buildings, Mahatma Gandhi Road. (286)

Gyara, Minoo J., B.A., A. (1-7-49), with **Batlhol & Purohit**, 204, Hornby Road, Fort. (1258)

**Habib & Co.**, Pattharia Palace, 75, Mohamed Ali Road.

**Hansotia (P. C.) & Co.**, Nanjee Building, 17, Elphinstone Circle, Fort.

Hansotia, Pestonji Cavasji, B.Com., G.D.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **P. C. Hansotia & Co.**, Nanjee Building, 17, Elphinstone Circle, Fort. (35)

Hardikar Madhukar Maheshwar, B.A., A. (1-7-49), K. S. A. Buildings, 3rd Floor, Bhawani Shankar Road, Dadar. (1026)

**Haribhakti (V. B.) & Co.**, 109, Esplanade Mansions, First Floor, 144-146, Mahatma Gandhi Road, Fort.

Haribhakti, Vishnubhai Bhagwandas, B.Com., A. (15-6-51), **V. B. Haribhakti & Co.**, 109, Esplanade Mansions, 1st Floor, 144-146 Mahatma Gandhi Road, Fort.

**Haridas & Co.**, Noble Chambers, Parsi Bazar Street, Fort.

**Hariharan & Co.**, 70-A, Stock Exchange Building, Apollo Street, Fort.

Hariharan, Palghat Ramakrishna Iyer, G.D.A., A. (1-7-49), F. (16-8-49), **Hariharan & Co.**, 70-A, Stock Exchange Building, Apollo Street, Fort. (396)

†Hariharan, Peruvemba Ramaswamiar, A. (18-8-50), C/o Oriental Government Security Life Assurance Co., Ltd., Oriental Building, Fort. (1829)

Hathiram, Pesi Dadiba, B.A., A. (1-7-49), Addie House, 607/A, Kingsway, Dadar. (1481)

Hattikudur, Shridhar Sadashiv, A. (14-5-52), B-1, Saraswat Colony, Santacruz West. (2205)

†Hirji-Khorshed, Homi Sorabji, A. (1-7-49), C/o The Associated Cement Cos. Ltd., 1, Queens Road, Fort. (1347)



**BOMBAY—(Contd.)**

Hirji-Khursed, Histasp Sorabji, A.S.A.A., A. (1-7-49), 133, Marine Drive, Churchgate. (1025)

†Hormasji, Ardeshrir Jivanji, B.A. (Hons.). A. (25-11-49), Assistant, M/s. Turner Morrison & Co. Ltd., 16, Bank Street. (1621)

Irani, Boman Rashid, A. (1-7-49), C/o Shabhehram R. Irani, Oldwadia Chawl, Block III, Chandanwadi, Girgaum Road. (1527)

†Italia, Dinshaji Cawasji, B.Com., (23-1-53), Devidas Building, 4th Floor, Balaaram Street, Grant Road. (2374)

Italia, Hormasji Pirojsha, G.D.A., A. (1-7-49), F. (16-8-49), **Habib & Co.**, Patharia Palace, 75, Mohamed Ali Road. (322)

†Iyer, Natesan Sitaraman, B.Com., A. (2-6-50), Shanti Bhuvan, Chapel Lane, Santacruz. (1757)

**Iyer (R. S. V.) & Co.**, 23-24, Noor Building, Opposite Western Railway Station, Dadar.

Iyer, R. S. Venkateswara, A. (13-1-51). **R. S. V. Iyer & Co.**, 23-24, Noor Building, Opposite Western Railway Station, Dadar. (1936)

Jacobs, Wil Issac, B.A., A. (1-7-49), "Mintry Manzil", 2nd Floor, Sitaladevi Temple Road, Mahim. (800)

†Jadhav, Rajaram Sitaram, A. (26-12-52), Income-tax Officer, Companies Circle III (4), Central Govt. Building, Queen's Road. (2344)

**Jagtap (R. A.) & Co.**, 67, Apollo Street, Fort.

Jagtap, Raosaheb Amritrao, B.A., B.Com., A. (1-7-49), **R. A. Jagtap & Co.**, 67, Apollo Street, Fort. (1419)

†Jalundhwalla, Ramanlal Chhotalal, B.Com., F.S.A.A., A. (1-7-49), Dy. Manager, The Scindia Steam Navigaton Co., Ltd., Scindia House, Dougall Road, Ballard Estate. (489)

Jantrania, Bhagwandas Manilal, B.Com., A. (7-9-50), **Nanubhai Desai & Co.**, Sir Vithaldas Chambers, 16, Apollo Street. (1864)

Jasavala, Dosabhoy Jamshedji, G.D.A., A. (1-7-49), F. (16-8-49), **Deshpande & Jasavala**, Pctit Building, 359, Hornby Road, Fort. (546)

Jassoobhoy, Hormasji Dinshaw, A. (1-7-49), F. (16-8-49), **Chandabhoy & Jassoobhoy**, Advani Chambers, Sir Phirozeshah Mehta Road, Fort. (74)

†Jasubhoy, Rusi Hirjibhoy, B.Com., A. (9-7-52), with **S. B. Billimoria & Co.**, 113, Mahatma Gandhi Road. (2232)

†Javeri, Nani Tehmul, A. (16-2-52), C/o Shri P. M. Karanjia, "Oval View", Churchgate Reclamation. (2157)

†Javeri, Narendra M., B.Com., A.S.A.A., A. (1-7-49), Secretary, Burroughs Wellcome & Co. (India) Ltd., Cook's Building, Hornby Road. (1464)

**Jayantilal Thakkar & Co.**, 11, Mahatma Gandhi Road, Opp. Rajabai Tower, Fort. Jhamb. Chhabil Dass, A. (17-5-50), 38, Ambulkar Sadan, Gokhale Road (South), Dadar. (1725)

**Jivraj & Co.**, 317, Kalbadevi Road, Opp. Swadeshi Market.

†Jog, Bhaskar Damodar, B.A., G.D.A., A. (1-7-49), F. (16-8-49). Additional Income-tax Officer, Section III (Central) Bombay, "Shri Nivas", 746, Parsi Colony, Dadar. (160)

†Joglekar, Purushottam Raghunath, B.Com., A. (1-7-49), Girdhar Bhuvan, 417, Lamington Road, Girgaon. (1377)

**Jokhakar (B. D.) & Co.**, 14, Hamam Street, Fort.

Jokhakar, Bhalchandra Dalpatram, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **B. D. Jokhakar & Co.**, 14, Hamam Street, Fort. (390)

**Jorapur (K. B.) & Co.**, 4th Floor, Commissariat Building, Hornby Road, Fort.

Jorapur, Krishna Bhimmarao, B.Sc., LL.B., A. (1-7-49), F. (23-5-52), **K. B. Jorapur & Co.**, 4th Floor, Commissariat Building, Hornby Road, Fort. (967)

Joshi, Braskar Balvant, A. (10-4-51), Kole Wadi, Front Chawl, Top Floor, Fanaswadi. (1981)

**Joshi (D. D.) & Co.**, Thaeoomal House, 2nd Floor, Corner of Cawasji Patel Street, & Banaji Street, Fort.

Joshi, Dattatraya Damodar, G.D.A., A. (1-7-49), F. (16-8-49), 19, Laxminarayan Baug, Balgoviindas Road, Mahim. (651)

## BOMBAY—(Contd.)

- Joshi, Dinkar Ganesh, B.A., A. (1-7-49), F. (23-7-51), with Kulkarni & Khanolkar, Bell & Co.'s Building, Sir Phirozeshah Mehta Road, Fort. (745)
- Joshi, Ganesh Narayan, B.Com., A. (23-1-53), Ramchandra Mansion, 1st Floor, 487, Sandhurst Road. (2373)
- Joshi (K. R.) & Co., Opposite Station, Ghatkopar. (G.I.P.)
- Joshi, Karsondas Ratanshi, G.D.A., A. (1-7-49), F. (16-8-49), K. R. Joshi & Co., Opposite Station, Ghatkopar (G.I.P.). (622)
- Joshi (L. M.) & Co., Ready Money Mansion, Churchgate Street, Fort.
- Joshi, Laxmikant Manohar, A. (1-7-49), L. M. Joshi & Co., Ready Money Mansion, Churchgate Street, Fort. (1267)
- Joshi, Mahendrakumar Lalshanker, A. (1-7-49), F. (16-8-49), Post Bag No. 2717. (669)
- Joshi, Mukund Prabhuram, B.Com., A. (25-3-53), 20, Chandra Bhuvan, Nawroji Lane, Ghatkopar. (2446)
- Kabraji (D. H.) & Co., Central Bank Building, Mahatma Gandhi Road, Fort.
- Kabraji, Dosabhoy Hiraji, B.A., G.D.A., F.S.A.A., A. (1-7-49), F. (13-10-49), D. H. Kabraji & Co., Central Bank Building, Mahatma Gandhi Road, Fort. (219)
- †Kale, Vaman Moreshwar, B.Sc., A. (13-10-52), Income-tax Officer, Market Ward, Central Govt. Building, Queen's Road. (2312)
- Kale (V. G.) & Co., Koupineshwar Mandir, Station Road, Thana.
- Kale, Vithal Ganesh, A. (3-6-50), V. G. Kale & Co., Koupineshwar Mandir, Station Road, Thana. (1760)
- Kalyani (J. H.) & Co., Navsari Building, Hornby Road, Fort.
- Kalyani, Jamnadas Hakmilchand, G.D.A., A. (1-7-49), F. (16-8-49), J. H. Kalyani & Co., Navsari Building, Hornby Road, Fort. (733)
- †Kalyanivala, Navoroji Rustamji, B.Com., G.D.A., A.S.A.A., A. (1-7-49), Chairman, Board of Administration Canteen Stores Department (India), Amar Buildings, Sir Phirozeshah Mehta Road, Fort. (640)
- Kalyaniwalla & Mistry, 32, Apollo Street, Fort.
- †Kamath, Cholpadi Ekanath, A. (1-7-49), 18/477, Dilip Villa, Matunga. (1534)
- †Kamath, Krishna K., A. (1-7-49), 1-4, "Dharmakuti", Tardeo Road. (797)
- Kanekar (M. V.) & Co., Crescent Chambers, 3rd Floor, Tamarind Lane, Fort.
- Kanekar, Madhukar Vaman, B.Com., A. (10-1-51), M. V. Kanekar & Co., Crescent Chambers, 3rd Floor, Tamarind Lane, Fort. (1933)
- †Kanga, Dara Nusserwanji, B.A., G.D.A., A. (1-7-49), 50, Hughes Road. (753)
- †Kanga, Doli Sorabji, G.D.A., A. (26-5-50), C/o Central Bank of India Ltd., Mahatma Gandhi Road, Fort. (1747)
- Kanga, Jamshed Rustomji, G.D.A., A. (1-7-49), F. (8-1-51), Dastur Kanga & Co., 5, Hamam Street, Fort. (248)
- Kantilal Desai & Co., 40, Picket Road, Kalbadevi.
- Kapadia Damania & Co., Aga Khan Building, Dalal Street, Fort.
- Kapadia, Framroze Pestonji, G.D.A., A. (1-7-49), F. (16-8-49), Kapadia Damania & Co., Aga Khan Building, Dalal Street, Fort. (352)
- Kapadia (G. M.) & Co., 36-B, Tamarind House, Tamarind Lane, Fort.
- Kapadia (G. P.) & Co., Hamam House, Hamam Street, Fort.
- Kapadia, Gopaldas Padamsey, B.Com., A. (1-7-49), F. (16-8-49), G. P. Kapadia & Co., Hamam House, Hamam Street, Fort. (1)
- Kapadia, Gordhandas Morarji, G.D.A., A. (1-7-49), F. (16-8-49), G. M. Kapadia & Co., 36-B, Tamarind House, Tamarind Lane, Fort. (576)
- †Kapadia, Harilal Jamiatram, A. (30-6-52), Room No. 6, Shri Datt Nivas, Dixit Road, Vile Parle (East). (2225)
- Kapadia (H. S.) & Co., 22-D, Parsee Bazar Street, Fort.
- Kapadia, Homi Shavaksha, A. (15-5-50), H. S. Kapadia & Co., 22-D, Parsee Bazar Street, Fort. (1711)
- Kapadia, Jal Faridun, B.A., B.Com., A. (4-10-52), 47, Medows Street. (2298)
- Kapadia, Karsandas Mulji, B.Com., A. (1-7-49), F. (16-8-49), G. P. Kapadia & Co., Hamam House, Hamam Street, Fort. (911)

**BOMBAY—(Contd.)**

**Kapadia (L. K.) & Co.**, 23, Noble Chambers, Parsee Bazar Street, Fort.

Kapadia, Laxmidas Khimji, B.Com., A. (1-7-49), F. (22-4-52), **L. K. Kapadia & Co.**, 23, Noble Chambers, Parsee Bazar Street, Fort. (1120)

Kapadia, Manek Nasarwanji, G.D.A., A. (1-7-49), Harganga Mahal, 'B' Block, 2nd Floor, Khodadad Circle, Dadar. (899)

Kapadia, Pesi Jamshedji, B.Com., A.S.A.A., A. (15-3-51), Ali Building, Wadia Street, Tardeo. (1973)

Kapadia, Promode Lalbhai, B.Com., A. (1-7-49), F. (9-5-52), Lentin Chambers, Dalal Street, Fort. (863)

**Kapadia (R. T.) & Co.**, 105, Apollo Street, Fort.

Kapadia, Ramniklal Thakorlal, B.Com., A. (1-7-49), **R. T. Kapadia & Co.**, 105, Apollo Street, Fort. (1459)

†Kapadia, Shantilal Maneklal, B.Com., G.D.A., A. (1-7-49), Mrs. Kamala Shantilal Kapadia, C/o Dalal & Shah, 49, Apollo Street, Fort. (823)

Karanth, Rama Krishna, G.D.A., A. (1-7-49), F. (16-8-49), 62, Bombay Mutual Building, Hornby Road, Fort. (244)

**Karbelkar (M. S.) & Co.**, Deokaran Mansion, 45-47, Princess Street.

Karbelkar Manohar Sadasheo, B.Com., A. (16-12-49), **M. S. Karbelkar & Co.**, 3rd Floor, Deokaran Mansion, 45-47, Princess Street. (1633)

†Karia, Chandulal Ramji, A. (1-7-49), Amroli House, 3rd Floor, Vithalbhaji Patel Road. (1532)

†Karkaria, Pestonji Jehangir, B.Sc., A. (1-7-43), Cama Villa, Old Tata Blocks, Turner Road, Bandra. (696)

**Karmarkar & Co.**, 134, Meadows Street, 2nd Floor, Fort.

Karmarkar, Vinayak Bhaskar, G.D.A., A. (1-7-49), **Karmarkar & Co.**, 134, Meadows Street, 2nd Floor, Fort. (1213)

†Kasbekar, Bhawanishankar Shantaram, B.Com., LL.B., A. (30-1-52), C/o Income-tax Appellate Tribunal, Industrial Assurance Building, Churchgate. (2127)

†Katell, Erach Phirojshah, G.D.A., A. (1-7-49), C/o The Cement Marketing Co. of India Ltd., No. 1, Queens Road, Fort. (862)

Katral, Rustom Navroji, A. (1-7-49), F. (5-10-51), with Sorab S. Engineer & Co., 381, Hornby Road. (838)

**Kelkar (R. H.) & Co.**, 28, Western India House, 3rd Floor, Sir Phirozeshah Mehta Road, Fort.

Kelkar, Ramchandra Haribhau, B.Com., A. (6-2-52), **R. H. Kelkar & Co.**, 28, Western India House, 3rd Floor, Sir Phirozeshah Mehta Road, Fort. (2132)

†Kennedy, John Fleming, A. (1-7-49), C/o Burma-Shell Oil Storage and Distributing Co. of India Ltd., Burma Shell House, Ballard Estate. (1449)

**Ketkar & Co.**, Harganga Mahal, Dadar.

Ketkar, Chintaman Laxman, G.D.A., A. (1-7-49), F. (16-8-49), **Ketkar & Co.**, Harganga Mahal, Tram Junction, Dadar. (628)

Kewalramaney, Assandas Gurdassing, G.D.A., A. (1-7-49), F. (16-8-49), 6, Sunder House, Kcluskar Road North. (484)

†Khan, Ahmed Khan Bade Khan, A. (1-7-49), C/o Ahmed B. Khan & Co., 67-69, Dada Manzil, Mohammadali Road. (677)

Khandalavala, Homi Kaikushru, A. (1-7-49), 'Eddie House', Pedder Road. (783)

**Khandwala (V. M.) & Co.** (V. M. Khandwala), Kaka Building, 1st Floor, Opposite Edward Theatre, 505, Kalbadevi Road.

Khandwala, Vinoo Mangaldas, B.Com., A. (3-7-51), **V. M. Khandwala & Co.**, Kaka Building, 1st Floor, Opposite Edward Theatre, 505, Kalbadevi Road. (2037)

Khanna, Romesh Chandra, B.Com. (Lond.), A.C.A. (Eng. & Wales), A. (1-7-49), **A. F. Ferguson & Co.**, Allahabad Bank Buildings, Apollo Street, Fort. (1499)

Khanolkar, Dadaji Ramchandra, G.D.A., A. (1-7-49), F. (16-8-49), **Kulkarni & Khanolkar**, Bell & Co.'s Building, Sir Phirozeshah Mehta Road, Fort. (52)

†Kharas, Horni Dosabhai, B.Com., A.S.A.A., A. (1-7-49), Mazda Villa, Owen Dunn Road, New Gamdevi. (756)

**Khare & Co.**, Dr. Ferreira Buildings, Girgaon.

## BOMBAY—(Contd.)

**Khare & Co.,** Maharaaja Mansion, Girgaon.

Khare, Arvind Raghunath, B.Com., A. (11-10-52), Manor House, Sonapur Lane, Old Parbhadevi. (2306)

Khare, Ganesh Trimbak, G.D.A., A. (1-7-49), F. (30-5-50), **Sharp & Tannan,** Bank of Baroda Building, Apollo Street. (561)

Khare, Maheshwar Trimbak, M.A., LL.B., A. (1-7-49), F. (16-8-49), **Khare & Co.,** Dr. Ferreira Buildings, Girgaon. (724)

Khare, Vinayak Trimbak, G.D.A., A. (1-7-49), F. (16-8-49), **Khare & Co.,** Maharaaja Buildings, Girgaon. (114)

Khariwala, Nusserwanji Dossabhoy, B.Com., G.D.A., A. (1-7-49), Shapoorji Pallonji & Co., Ltd., 70, Medows Street, Fort. (702)

Kharwandikar, Shankar Vishnu, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), Havall Mansion, 3rd Floor, Opp. Old Custom House, Fort. (648)

**Kheshwalla (K. B.) & Co.,** 20, Alli Chambers, Medows Street, Fort.

Kheshwalla, Kailkushroo Bhikhaji, G.D.A., A. (1-7-49), F. (16-8-49), **K. B. Kheshwalla & Co.,** 20, Alli Chambers, Medows Street, Fort. (254)

**Khmji Kunverji & Co.,** Bombay Mutual Building, Hornby Road, Fort.

†Kilbey, Royston Howard, A. (1-7-49), C/o Burmah-Shell Oil Storage & Distributing Co. of India Ltd., Magnet House, Ballard Estate, P.O. Box 688. (1543)

**Kolatkhar & Dandekar,** Comilla Bank Building, 263, Hornby Road, Fort.

Kolatkhar, Gopalrao Madhavrao, B.Com., A. (1-7-49), F. (16-8-49), **Kolatkhar & Dandekar,** Commilla Bank Building, 263, Hornby Road, Fort. (833)

†Korke, Shridhar Trimbak, M.A., A. (1-7-49), Near Kismet Iron Works, Slon. (1530)

†Kothari, Khodidas Dosabhai, A. (12-7-50), C/o Reserve Bank of India, Agricultural Credit Department. (1799)

†Kothari, Sohan Lal, B.A., B.Com., A. (1-7-49), C/o Bank of Jalpur Ltd., P.B. 747, Cook's Building, Hornby Road. (1487)

Kothary, Rameshchandra Kapurchand, B.Com., A. (1-7-49), 2/81, "Sahakar Nivas", 17, Tardeo Road. (1294)

**Krishna (S. A.) & Co.,** Bottawalla Building, 11, Elphinstone Circle, Fort.

†Krishna Aiyar, Rama Aiyar, B.A., A. (1-7-49), No. 10, Plot 156, Slon. (1127)

Krishnan, Vallioor Krishna Aiyar, A. (15-6-51), C/o Standard Vacuum Oil Co., P.O. Box No. 355, Imperial Chambers, Wilson Road. (2018)

Kshirsagar, Kanoba Shrikrishna, G.D.A., A. (1-7-49), F. (16-8-49), **Batilboi & Purohit,** National Insurance Building, 204, Hornby Road, Fort. (259)

**Kulkarni & Khanolkar,** Bell & Co.'s Building, Sir Phirozeshah Mehta Road, Fort.

Kulkarni, Vinayak Shridhar, G.D.A., A. (1-7-49), F. (16-8-49), **Kulkarni & Khanolkar,** Bell & Co.'s Building, Sir Phirozeshah Mehta Road, Fort. (53)

Kumana, Bhikaji Edulji, B.Com., G.D.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **Dalal Desai & Kumana,** Mherwan Building, 23, Sir Phirozeshah Mehta Road, Fort. (817)

**Kumbhani (H. P.) & Co.,** Dahanukar Building, 5th Floor, New Silk Bazar, 480, Kalbadevi Road.

Kumbhani, Hakmichand Panachand, B.Com., A. (1-7-49), F. (5-10-50), **H. P. Kumbhani & Co.,** Dahanukar Building, 5th Floor, New Silk Bazar, Kalbadevi Road. (1013)

†Kutky, Manekshaw Pestonji, B.Com., A. (31-5-51), J-9, Cusrow Baug, Colaba Causeway, Fort. (2007)

Ladhwal, Induprasad Mohanlal, B.Com., A. (20-7-50), **Ladhwal & Shah,** 3rd Floor, Navsari Building, Hornby Road, Fort. (1805)

Lakhani, Vithaldas Kamalshi, B.Com., A. (3-2-53), **Dalal & Lakhani,** Room No. 27, Commercial Chambers, Masjid Bunder Road. (2387)

Lavakare, Janardan Dattatray, G.D.A., A. (18-11-52), Chief Accountant, 20th Century Fox Corporation (India) Ltd., Metro House, Esplanade Road. (2327)

†Lawyer, Nariman Jamshedji, B.A., A. (17-5-50), Assistant Commissioner of Income-tax, 23, Versova Road, Andheri (Western Rly.). (1724)

## BOMBAY—(Contd.)

Lilani, Ahmed Noormahomed, A. (1-7-49), F. (12-1-50), **Ahmed N. Lilani & Co.**, Room No. 10, 1st Floor, Topiwalla Mansion, 93, Mahomedali Road. (807)

Lloyd, Cyril Walter, A. (1-7-49), F. (16-8-49), **Ford, Rhodes, Parks & Co.**, Bank of Baroda Building, Apollo Street, Fort. (27)

**Ladhawalla & Shah**, 3rd Floor, Navsari Building, Hornby Road, Fort.

**Lodha & Co.**, 24-B, Hamam Street, Fort.

Lovalekar, Narayan Dinkar, G.D.A., A. (1-7-49), F. (1-7-52), 5/24, Goregaokar Building, Girgaum. (1136)

†Madan, Dinsha Edulji, G.D.A., A. (1-7-49), Prioja Terrace, Plot No. 8, Flat No. 1, Sleater Road, Grant Road. (889)

**Madon (A. S.) & Co.**, Esplanade Mansions, Esplanade Road, Fort.

Madon, Adarji Sorabji, B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), Mehroo Mansion, 6, Walton Road. (38)

Mahadeva Iyer, Melarkod Kolathu Iyer, B.A., A. (1-7-49), F. (22-6-50), **M. M. Nissim & Co.**, 12, Rampart Row, Fort. (982)

Mahadevan, Nilakanta, B.A., G.D.A., A. (1-7-49), 9-B, Cowasji Patel Street, 1st Floor. (1442)

**Mahendra Joshi & Co.**, Post Bag No. 2717.

Mahernosh, Darasha Hormasji, A. (1-7-49), 6, Jehangir Mansion, 1st Floor, 1st Marine Street. (1282)

**Mainthia (B. T.) & Co.**, 31, Commercial Chamber, Junction of Masjid Bunder & Mohdali Road.

Mainthia, Bhanji Tulsidas, A. (11-7-50), **B. T. Mainthia & Co.**, 31, Commercial Chamber, Junction of Masjid Bunder & Mohdali Road. (1795)

Majmudar, Ghanshyam G., A. (1-7-49), 29-B, Sonawala Building-7, Sleater Road, Tardeo. (718)

†Malhotra, Puran Chand, A.S.A.A., A. (1-7-49), F. (16-8-49), Incometax Appellate Tribunal, Industrial Assurance Building, Churchgate Reclamation. (226)

**Mama (Ratan S.) & Co.**, Ebrahim Building, 1st floor, 98, Medows Street, Fort.

Mama, Ratan Sorabji, B.Com., A. (1-7-49), **Ratan S. Mama & Co.**, Ebrahim Building, 1st Floor, 98, Medows Street, Fort. (1461)

Mandviwalla, Nariman Ruttonji, F.S.A.A., A. (1-7-49), F. (16-8-49), **Gondalla & Mandviwalla**, Hamam House, Hamam Street, Fort. (550)

†Manghirmalani, Shamdas Udham, B.A., F.S.A.A., A. (1-7-49), Commercial Manager & Chief Accountant, Bombay Gas Company Ltd., Empire of India Life Assurance Co. Building, 214, Hornby Road, Fort. (461)

Maniar, Babulal Dipchand, A. (1-7-49), with **G. P. Kapadia & Co.**, Hamam House, Hamam Street, Fort. (1480)

**Manubhai Desai & Co.**, 'Mirabelle Hotel,' 3rd Floor, 33-A, New Marine Lines.

Mapara, Bansilal Maganlal, G.D.A., A. (1-7-49), F. (28-8-51), **Manubhai Desai & Co.**, Sir Vithaldas Chambers, 16, Apollo Street, Fort. (852)

†Marathe, Ganesh Vinayak, A. (1-7-49), 217, Crown Building, Girgaum Road. (913)

Marawalla, Gulfam Edulji, A. (1-7-49), Muackawee Mansion, Gunbow Street, Fort. (1107)

**Marfatia (Naushir M.) & Co.**, Alice Building, Hornby Road, Fort.

Martis, William, A. (20-12-50), 23, Bank Street, 2nd Floor, Fort. (1916)

†Masani, Sorab Dhanjibhoy, B.Com., A.S.A.A., A. (1-7-49), C/o Tata Sons Ltd., Bombay House, Bruce Street, Fort. (1394)

†Master, B. B., A. (1-7-49), Hardinge House, Gowalia Tank. (1571)

†Master, Jehangir Bomansbah, A. (1-7-49), Hardinge House, Gowalia Tank. (568)

Mazumdar, Ranjital Chundilal, B.Com., A. (1-6-50), Topiwalla Motor Mansion, Sandhurst Road. (1752)

Mehendale, Bhaskar Anant, D.G.A., A. (1-7-49), New Soman Building, Kennedy Bridge. (503)

Mehendale Shridhar, Y., B.Com., A. (21-8-50), 5, Narayan Baug, Tulsi Pipe Road. (1667)

## BOMBAY—(Contd.)

Meher-Homji, Kaikhushroo Rustomji, G.D.A., A. (1-7-49), Hormuzd Mansion, Bai Moti Bai Street, Tardeo Road, Grant Road. (636)

†Mehra, Guru Datta, M.A., B.Com., A.S.A.A., A. (1-7-49), C/o Burmah-Shell Oil Storage & Distributing Co. of India Ltd., Magnet House, Post Box No. 688, Ballard Estate. (774)

**Mehra Khanna & Co.**, 3rd Floor, 298, Bazar Gate Street, City Ice Building.

**Mehta & Co.**, Champa Nivas, Gokhale Road North, Dadar.

Mehta, Amulakh Valabhdas, A. (4-3-53), C/o Dalal & Shah, 49-55, Apollo Street, Fort. (2432)

Mehta, Arvind Manilal, B.Com., A. (4-7-52), with **K. S. Aiyar & Co.**, East & West Building, Apollo Street, Fort. (2228)

**Mehta (B. M.) & Co.**, 41, Meadows Street, Fort.

Mehta, Balchand Maganlal, G.D.A., A. (1-7-49), F. (16-8-49), **B. M. Mehta & Co.**, 41, Meadows Street, Fort. (441)

**Mehta (Bhajdas M.) & Co.**, Rustom Building, 2nd Floor, 29, Churchgate Street, Fort.

Mehta, Bhagvandas Bhogilal, B.Com., A. (20-5-50), 14, Purushottam Nivas, D L. Vaidya Road, Dadar. (1735)

Mehta, Bhogilal Mugatlal, G.D.A., A. (1-7-49), F. (16-8-49), 169, Nilakanth Niwas, Purandhare Park, Vincent Road, Dadar. (735)

Mehta, Burjor Mancherji, B.Com., A. (30-8-49), Munshiff Building, Room No. 20, Second Floor, Captain Colony, Tardeo. (1590)

**Mehta (C. V.) & Co.**, Ground Floor, Rajabhadur Mansion, 32, Apollo Street Fort.

Mehta, Chandrakant Vrajilal, A. (1-7-49), **C. V. Mehta & Co.**, Ground Floor Rajabhadur Mansion, 32, Apollo Street Fort. (1158)

**Mehta (H. D.) & Co.**, Karim Chambers, 1st Floor, 42, Hamam Street, Fort.

†Mehta, Harilal Jeshanker, B. Com., A. (26-5-50), Doctor's Bungalow, Near Post Office, Nehru Road Santacruz (East). (1748)

Mehta, Harinishkant Maganlal, B.A., A. (1-7-49), Gontibai Gopalashram, 95, Tejpal Road, Vile Parle (East). (1269)

**Mehta (H. N.) & Co.**, 50-51, Ali Chambers, Meadows Street Fort.

**Mehta (H. S.) & Co.**, 1/5 Banaji Street, Cawasji Patel Street.

Mehta, Harshad Shantilal, B.Com., A. (1-7-49), **H. S. Mehta & Co.**, 1/5, Banaji Street, Cawasji Patel Street. (1206)

Mehta, Hiralal Dasharathlal, B.A., A. (1-7-49), F. (12-3-50), **H. D. Mehta & Co.**, Karim Chambers, 1st Floor, 42, Hamam Street, Fort. (501)

Mehta, Hoshang Navroji, B. Com., G.D.A., A. (1-7-49), F. (16-8-49), **H. N. Mehta & Co.**, 50-51, Ali Chambers, Meadows Street Fort. (179)

Mehta, Ishverlal S., A. (1-7-49), **Mehta & Co.**, Champa Niwas, Gokhale Road North, (B.B.) Dadar. (1165)

Mehta, Jayamunishanker B., G.D.A., A. (1-7-49), C/o Larsen & Taubro Ltd., Lloyd Building, Dougall Road, Ballard Estate. (983)

Mehta, Maneklal Amulakhrail, A. (1-7-49), F. (16-8-49), **Nagindas & Maneklal**, 29, New Marine Lines, Fort, G.P.O. Box No. 117. (901)

Mehta, Nalin Indravadan, B.Com., A. (28-11-50), "Ramaprasad", Babulnath Road, Chowpaty. (1911)

**Mehta (P. D.) & Co.**, 15-A, Bruce Street, Fort.

Mehta, Pallonji Naswanji, A.S.A.A., A. (1-7-49), F. (16-8-49), **Rustomji N. Mehta & Co.**, 35-37, Hamam Street, Fort. (365)

Mehta, Pheroj Dinshaw, G.D.A., A. (1-7-49), **P. D. Mehta & Co.**, 15-A, Bruce Street, Fort. (790)

Mehta, Prafulchandra Ratilal, A. (1-7-49), 418, Chhotalal Bhuvan, Kalbadevi Road. (1200)

Mehta, Rajendra Dhirajlal, B.A., A. (1-7-49), Plot No. 12, Block No. 15, Sleater Road. (836)

Mehta, Ramniklal Madhavjee, B.Com., A. (1-7-49), F. (11-11-49) **G. P. Kapadia & Co.**, Hamam House, Hamam Street, Fort. (916)

**BOMBAY—(Contd.)**

Mehta, Ramprasad Chimanlal, F.S.A.A., A. (1-7-49), F. (16-8-49), Municipal Chief Auditor, Municipal Corporation of Bombay. (56)

Mehta Ratanlal Maneklal, G.D.A., A. (1-7-49), F. (16-8-49), **Nagindas & Maneklal**, Maldon House, 29, Marine Lines, G. P. O. Box No. 1117, Fort. (381)

Mehta, Rustomji Nusserwanji, A. (1-7-49), F. (16-8-49), **Rustomji N. Mehta & Co.**, 35—37, Hamam Street, Fort. (816)

**Mehia & Shah**, Rustom Building, 2nd Floor, 29, Churchgate Street, Fort.

Mehta, Sumantkumar Dalpatrai, B.Com., A. (11-3-53), 52-A, Abdul Rehman Street. (2437)

**Merchant (N. E.) & Co.**, Room No. 4, 1st Floor, Lucky Mansion, Mohamedali Road.

Merchant, Nurmohomed Esmal, B.Com., A. (1-7-49), F. (12-1-52), **N. E. Merchant & Co.**, Room No. 4, 1st Floor, Lucky Mansion, Mahomedali Road. (1102)

**Merchant (S. G.) & Co.**, Jaffershermahomed Building, 4th Floor, Khadak.

Merchant, Sultanali Gulamhusein, A. (1-7-49), **S. G. Merchant & Co.**, Jaffershermahomed Building, 4th Floor, Khadak. (1043)

Mirza, Framroz Mahiarji, B.Com., A. (15-6-51), C/o Ciba Pharma Ltd., Esplanade House, Waudby Road, Fort. (2019)

**Mirza (J. N.) & Co.**, C/o Dalal Desai & Kumana, Meherwan Building, Sir Phirozeshah Mehta Road, Fort.

Mirza, Jehangir Nadirshaw, A. (1-7-49), C/o Dalal Desai & Kumana, Meherwan Building, Sir Phirozeshah Mehta Road, Fort. (490)

†Mistri, Manek Pirosha, B.A., A.S.A.A., A. (1-7-49), Secretary, Tata Sons Ltd., Bombay House, Bruce Street, Fort. (1306)

Mistri, Manekshaw Dinshawji, B.A., G.D.A., A. (1-7-49), with **Kalyaniwalla & Mistry**, 32, Apollo Street, Fort. (842)

**Mistry (E. B.) & Co.**, Shri Krishna Nivas, 1st Floor, Kalbadevi Road.

Mistry, E. B. K., B.A., A. (1-7-49), **E. B. Mistry & Co.**, Shri Krishna Nivas (1st Floor), Kalbadevi Road. (1497)

†Mistry, Gustad Phirozshaw, A. (1-7-49), E. (16-8-49), "Sunshine", 133, Churchgate Reclamation, Fort. (633)

†Mistry, Jehangir Jeejeebhoy, B.A., A. (1-7-49), Marine Mansions, 4th Floor, Marine Lines. (962)

Mistry, Maneck Pheroz, F.S.A.A., A. (1-7-49), F. (16-8-49), **Kalyaniwalla & Mistry**, 32, Apollo Street, Fort. (183)

†Mistry, Nariman Darabshaw, B.Com., A. (22-10-51), E. 15, Shapur Baug, Vithalbhai Patel Road, Girgaum. (2093)

†Mitra, Dharendra Krishna, G.D.A., A. (1-7-49), Secretary, Godfrey Phillips (India) Ltd., Kurla Road, Chakala, Andheri. (491)

**Modi (A. B.) & Co.**, 53-55, Lakshmi Buildings, Sir Phirozeshah Mehta Road, Fort.

Modi, Ashok Brijlal, B.A. (Hons.), A. (14-2-52), **A. B. Modi & Co.**, 53-55, Lakshmi Building, Sir Phirozeshah Mehta Road, Fort. (2143)

Modi, Behramji Manekji, B.Com., F.S.A.A., A. (1-7-49), Rehmat Munzil, Opposite Churchgate Station, Fort. (57)

†Modi, Nanabbal Manekji, B.A., G.D.A., A. (1-7-49), with Chandabhoy & Jassoobhoy, Advani Chambers, Sir Phirozeshah Mehta Road, Fort. (996)

Modi, Narendra Harilal, A. (1-7-49), F. (12-1-52), **G. M. Kapadia & Co.**, 36-B, Tamarind House, Tamarind Lane, Fort. (1051)

**Mody & Co.**, Kabibal Trust Building, 2nd Floor, New Bardan Lane, Kazi Sayed Street.

Mody, Chimanlal Tribhubandas, A. (1-7-49), **Mody & Co.**, Kabibal Trust Building, 2nd Floor, New Bardan Lane, Kazi Sayed Street. (1353)

†Mody, Cooverji Shavaksha, A. (1-7-49), Petit House, "B" Block, No. 10, Gowalla Tank Road. (1283)

Mody, Fredoon Kalkusharoo, A. (1-7-49), 1, Rustom Baug, Victoria Road. (847)

**BOMBAY—(Contd.)**

Mody, Nowroji Rustamji, B.Com., (London), F.C.A. (Eng. & Wales), A. (1-7-49), F. (16-8-49), A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Fort. (3)

Mohoni, Manohar Gopal, B.Com., A. (13-2-53), Nimkar's Blocks, Bhartiya Bhavan, 17th Road, Khar. (2412)

†Moos, Framroze Ratonshaw, B.A., A.C.I.S. (Lond.), A. (27-7-50), C/o Pioneer Magnesia Works Ltd., Chartered Bank Building, Fort. (1815)

Motafam, Adie Rustomjee, A. (5-2-52), 573-A, Vakharia House, Chira Bazar. (2131)

Motiwala, Bhicajee Dadabhoy, B.Com., A. (1-7-49), C/o Dr. S. B. Mehta, M.B.B.S., Ferrera Mansion, Sitaladevi Temple Road, Mahim. (1443)

**Motta & Co.**, Gaya Buildings, 109, Masjid Bunder Road.

Motta, Versey Mayabhai, A. (1-7-49), F. (28-8-52), **Motta & Co.**, Gaya Building, 109, Masjid Bunder Road. (1157)

Mucadam, Chandabhoy Rustamji, B.Com., G.D.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **E. P. Gharda & Co.**, 121, Mahatma Gandhi Road, Fort. (886)

Mukaddam, Fakih Abdullah Fakih Muzaffaruddin, B.Com., A. (10-3-53), **Fakih & Co.**, Shahr Castle (First Floor), Mohammedali Road. (2435)

Mukadam, Minoo Burjorjee, B.A., A. (2-3-51), 22-D, Parsee Bazar Street, Fort. (1965)

**Mulla & Co.**, 811, Parsi Colony, Dadar.

Mulla, Peshotan Nadirshaw, B.Com., LL.B., A. (1-7-49), **Mulla & Co.**, 811, Parsi Colony, Dadar. (1470)

Mullaji, Tayeb Mohammedi, B.Com., A. (16-2-53), **T. M. Mullaji & Co.**, C/o M/s. A. A. Mama & Bros., 199, Abdulrehman St. (2416)

†Munolli, Shankar Ramchandra, A. (18-8-50), Dongree Building, 384, Lamington Road. (1828)

Munsiff, Pheroze Pohchaji, B.Com., A. (1-7-49), 280/3, Bhiwandiwalla's House, Marine Lines. (1222)

†Muzumdar, Martobrao Purushottam, A. (2-1-52), 7, Radha Mandir, 213, Sir Bhalchandra Road. (2122)

Nagar, Pannalal Mannalalji, B.Com., A. (21-6-51), C/o Jain Khushalji Jetha, 389/391, Chira Bazar, Narpat Mansion. (2027)

**Nagindas & Mankelal**, 29, Maldon House, Marine Lines, G.P.O. Box No. 1117, Fort.

Nalk, Mahadeo Vamanrao, A. (23-8-50), P.O. Box 168, Indu House, Dougall Road, Ballard Estate. (1852)

Nair, Pathiyil Aravindakshan, B.Com., A. (26-4-50), Saraswati Sadan, 13, Turner Road, Bandra. (1704)

**Nanda & Co.**, Back-Bay View, 3, New Queens Road.

Nanda, Madan Lal, B.A., A. (1-7-49), **Nanda & Co.**, Back-Bay View, 3, New Queens Road. (1296)

**Nanubhai & Co.**, Jehangir Wadia Building, 51, Mahatma Gandhi Road, Fort.

**Nanubhai Desai & Co.**, Sir Vithaldas Chambers, 16, Apollo Street, Fort.

Naoroji, Rustan Ratanshaw, A. (1-7-49), Orient House, 666, Parsi Colony, Dadar, (569)

**Narainlal Agarwal & Co.**, 58-60, Vithalwadi, Kalbadevi Road.

†Narasimham, Prabhala, G.D.A., A. (1-7-49), 744, Road No. 2, Parsee Colony, Dadar. (1447)

Narasimhan, Raghunatha, A. (1-7-49), F. (28-7-51), United India Building, 4th Floor, Sir Phirozeshah Mehta Road, Fort. (853)

Narasimhan, S., A. (1-7-49), **N. S. Aiyar & Co.**, 8, Co-operative House, Telang Road, Matunga. (877)

†Naravi, Sunderrao Krishnarao, A. (4-10-51), New B Square, Saraswat Colony, Santa Cruz. (2085)

†Narayana Iyer, Ramkrishnier, G.D.A., A. (1-7-49), C/o General Motors India Ltd., P.O. Box 39. (690)

Narayanan, Sessa Iyengar, G.D.A., A. (1-7-49), 7, Anju Mansion, Brahmanwada Road, Matunga (G.I.P.). (1106)



## BOMBAY—(Contd.)

†Narayanaswami, A., B.A., A. (1-7-49), A/9, Shree Ram Nagar, Ghodbunder Road, Andheri (West). (978)

**Nathan (S. E.) & Co.**, 273/6, Deodhar Road, Prabha Baug, Matunga (G.I.P.).

**Navder (D. N.) & Co.**, Motlibhai Wadia House, 22-D, Parsi Bazar Street, Fort.

Navder, Darabsha Nusserwanji, B.Com., G.D.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **D. N. Navder & Co.**, Motlibhai Wadia House, 22-D, Parsi Bazar Street, Fort. (145)

**Nayak (S. S.) & Co.**, Room No. 71, 4th Floor, Lakshmi Building, Sir P. Mehta Road, Fort.

Nayak, Suresh Sunderrao, B.Com., A. (3-7-51), **S. S. Nayak & Co.**, Room No. 71, 4th Floor, Lakshmi Building, Sir P. Mehta Road, Fort. (2036)

**Nerurkar (A. N.) & Co.**, Plot No. 247, Behind Ruia College, Matunga.

Nerurkar, Anandrao Narayan, B.Com., A. (19-8-50), **A. N. Nerurkar & Co.**, Plot 247, Behind Ruia College, Matunga. (1839)

**Nerurkar (M. S.) & Co.**, Belle View, Lakshmi Napoo Road, Opposite G.I.P., Dadar.

Nerurkar, Mangesh Shantaram, B.Com., A. (14-8-50), **M. S. Nerurkar & Co.**, Belle View, Lakshmi Napoo Road, Opp. G.I.P., Dadar. (1821)

†Nicholson, Jehangir Kaikhusru Sorabji, B.A., A. (1-7-49), C/o Bruel & Co., Taj Building, Hornby Road. (686)

Nijasure, Keshao Balwant, A. (1-7-49), **V. K. Tembe & Co.**, Examiner Press Building, Medows Street, Fort. (1533)

**Nissim (M. M.) & Co.**, 12, Rampart Row, Fort.

Nissim, Meyer Maurice, G.D.A., A. (1-7-49), F. (16-8-49), **M. M. Nissim & Co.**, 12, Rampart Row, Fort. (101)

**Oak (S. P.) & Co.**, 106-108, Medows Street, 2nd Floor, Opp. Examiner Press Building, Fort.

Oak, Shripad Parshuram, B.A., LL.B., A. (1-7-49), **S. P. Oak & Co.**, 106-108, Medows Street, Second Floor, Opp. Examiner Press Building, Fort. (1457)

Ogg, Ian Maclean, M.A., C.A. (Scot), A. (1-7-49), F. (7-7-51), **A. F. Ferguson & Co.**, Allahabad Bank Buildings, Apollo Street, Fort. (564)

†Oomrigar, Bomi Kaikhusru, B.A., A. (9-2-52), 586-C, Lady Jehangir Road, Mangaldas Estate, Matunga. (2134)

Oomrigar, Jal Byramshaw, A. (1-7-49), 782, Patel Building, Parsi Colony, Dadar. (1255)

Oza Dolarray Bhagwanlal, A. (12-7-50), Janmabhoomi Chambers, Fort Street, Fort. (1802)

**Pade (D. K.) & Co.**, 65-D, Khadilkar Road.

Pade, Dattatraya Keshav, A. (1-7-49), **D. K. Pade & Co.**, 65-D, Khadilkar Road. (1301)

†Pagdivala, Kaikobad Nusservanji, B.Com., G.D.A., F.S.A.A., A. (1-7-49), C/o **P. C. Hansotia & Co.**, Nanjee Building, 17, Elphinstone Circle. (125)

Palkar, Govind Hari, A. (11-7-50), with **C. C. Chokshi & Co.**, 11, Bruce Street, Fort. (1791)

†Panday, Bakhtyar Dorabjee, G.D.A., A. (22-9-52), C/o The Western India Match Co. Ltd., Indian Mercantile Chambers, Nicol Road. (2284)

Panday, Darabshaw Nasserwanji, B.Com., F.S.A.A., A. (1-7-49), F. (16-8-49), **Damania Pandey & Eajan**, 3rd Floor, Navsari Building, Hornby Road, Fort. (228)

Pandya, Babubhai Rajaram, A. (1-7-49), C/o Prakash Pictures, Kurla Road, Andheri. (1052)

†Panthaky, Rustomji Jamshedji, G.D.A., A. (1-7-49), Plot No. 5, Sleater Road. (910)

†Parakh, Jamshed Jal, B.Com., A. (1-7-49), C/o Chief Accountant's Department, Bombay Port Trust, Ballard Road, Fort. (1338)

**Parameswaran, Chittalanchery Pathiyil, B.A., A. (26-2-53), 41, Pandit Nehru Road, Opp. P.O. Santacruz. (2427)**

**BOMBAY—(Contd.)**

†**Parameswarana, P. Ramakrishna, B.A., A. (18-12-52)**, Internal Auditor, United Commercial Bank Ltd., Hornby Road. (2339)

**Pardiwalla, Bomanshaw Nadirshaw, B.Com., LL.B., A. (1-7-49), F. (10-1-51), Kalyaniwalla & Mistry, 32, Apollo Street, Fort. (705)**

**Parekh, Chandrakant Vithaldas, G.D.A., A. (1-7-49), F. (16-8-49), Chandrakant & Co., 210, Sir Vithaldas Chambers, 16, Apollo Street, Fort. (598)**

**Parekh, Jayant Manibhai, B.Com., A. (16-2-52), C/o Shri C. M. Parekh, L.N.H.O. Block 3, Chowpatty Road. (2156)**

**Parelkar, Durgadas Balaram, A. (1-4-53), 39-A, Bhavanishankar Road, Dadar. (2467)**

†**Parelwalla, Hiraji Jamshedji, A.S.A.A., A. (8-9-50), 602-C, Dossan Manzil, Lady Jehangir Road, Matunga. (1865)**

**Parikh, Amratlal Kashandas, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), Devidas Vithaldas & Co., Sir Vithaldas Chambers, 16, Apollo Street, Fort. (60)**

**Parikh, Babubhai Ambalal, B.Com., A. (8-11-50), Babubhai A. Parikh & Co., Dahanukar Bldg., 4th Floor, 480, Kalbadevi Road. (1892)**

**Parikh, Chandrakant Ochhavlal, B.Com., A. (31-10-51), Vraj Bhuvan, No. 2, Khetwadi, 4th Lane. (2100)**

**Parikh, Hasmukhlal Bapula, B.Com., A. (13-2-53), Panna Vihar Annexe. 34, Malvia Road, Vile Parle. (2411)**

**Parikh, Madhuvandas Natwarlal, B.Com., A. (26-2-52), Secretary, C/o Shilpi Ltd., Shahibag House, 13, Wittet Road, Ballard Estate. (2166)**

**Parikh (S. R.) & Co., Podar Chambers, 109, Parsi Bazar Street, Fort.**

**Parikh, Shantilal Ranchhodlal, G.D.A., A. (1-7-49), F. (16-8-49), S. R. Parikh & Co., Podar Chambers, 109, Parsi Bazar Street, Fort. (328)**

**Parmar, Devchand Hargovind, G.D.A., A. (1-7-49), F. (16-8-49), Nanuhhal & Co., Jehangir Wadia Building, 51, Mahatma Gandhi Road, Fort. (508)**

**Parulekar, Sreepad Rajaram, B.Sc., A. (1-7-49), 15, Nikadwari Lane, Girgaon. (1355)**

**Patel, Ambalal Kalidas, B.Com., A. (5-4-50), Ambalal Patel & Co., 4th Floor, Medows House, Medows Street, Fort. (1693)**

**Patel (B. H.) & Co., Kaka Building, Opp. Edward Cinema, Kalbadevi Road.**

**Patel, Bhallal Haribhai, A. (1-7-49), F. (16-8-49), B. H. Patel & Co., Kaka Building, Opposite, Edward, Cinema, Kalbadevi Road. (799)**

**Patel & Gharaiya, Byramji Mansion, Sir P. M. Road, Fort.**

**Patel, Haribhai Ashabhai, G.D.A., A. (1-7-49), F. (22-8-50), Haridas & Co., Noble Chambers, Parsi Bazar Street, Fort. (336)**

†**Patel, Jehangir Hormusji, G.D.A., F.S.A.A., A. (1-7-49), F. (16-8-49), "Ranjit Vilas", Dadyseth Road, Chowpatty. (110)**

**Patel, Kanaylal Shankerbhai, B.Com., A. (20-2-53), Manchand Chunilal Bhroff's Bungalow, Mandpeshwar Road, Borivli West. (2422)**

**Patel (M. B.) & Co., 394, Lamington Chambers, Lamington Road, Girgaon.**

**Patel (M. G.) & Co., Central Bank Building, 4th Floor, Mahatma Gandhi Road, Fort.**

**Patel, Mahijibhai Gulabbhai, A. (1-7-49), F. (16-8-49), M. G. Patel & Co., Central Bank Building, 4th Floor, Mahatma Gandhi Road, Fort. (612)**

**Patel Manilal Bhulabhai, B.Com., A. (1-7-49), F. (16-8-49), M. B. Patel & Co., 394, Lamington Chambers, 3rd Floor, Lamington Road. (891)**

**Patel, Prabhudas Bhailalbhai, A. (6-7-50), Sonawala Refinery, Tardeo. (1784)**

**Patel (R. A.) & Co., 'Sahakar', Ground Floor, 31, B Road, Churchgate Reclamation.**

**Patel, Rabindranath Ambalal, F.S.A.A., A. (1-7-49), F. (16-8-49), R. A. Patel & Co., 'Sahakar', Ground Floor, 31, B road, Churchgate Reclamation. (761)**

†**Patel, Rambhai Ambalal, B.A., G.D.A., A. (1-7-49), C/o The Scindia Steam Navigation Co. Ltd., Scindia House, Ballard Estate. (1517)**

**Patel (R. B.) & Co., 25, Parsee Bazar Street, Fort.**

**Patel, Ranchhodbhai Vallabhbai, B.A., A. (1-7-49), Anand Bhuvan, Hindu Hotel, Ramnivas Building, Kings Circle, Matunga (C.R.). (965)**

**BOMBAY—(Contd.)**

Patel, Raojibhai Bhailalbai, B.Sc., A. (1-7-49), F. (3-11-51), **R. B. Patel & Co.**, 25, Parsi Bazar Street, Fort. (1069)

Patel, Rustom Jehangirji, A. (1-7-49), 78, Bhivandi Lodge, Lamington Road. (739)

Patel, Shantilal Maganlal, A. (1-7-49), F. (12-1-50), **Patel & Gharaiya**, Byramji Mansion, Sir Phirozeshah Mehta Road, Fort. (887)

**Patel (V. S.) & Co.**, Rajabahadur Mansion, 2nd Floor, 14, Hamam Street, Fort.

Patel, Vasantraj Shamalji, B.Com., A. (22-1-53), **V. S. Patel & Co.**, Rajabahadur Mansion, 2nd Floor, 14, Hamam Street, Fort. (2368)

Patel, Vinubhai Umedbhai, B.Com., A. (6-7-51), with **Chandabhoj & Jassoobhoj**, Advani Chambers, Sir P. M. Road, Fort. (2039)

†Patel, Jehangir Jamshedji Kavasji, A. (1-7-49), C/o The Western India Automobile Association, Indian Merchants Chambers, Near Churchgate Reclamation, P.O. Box 211. (346)

Patwardhan, Krishnaji Reghunath, B.Com., B.A. (Hons.), A. (20-2-53), **Dadar-kar Building**, Tulsiwadi, Tardeo. (2423)

†Pavri, Edulji Cavasji, B.Com., A. (1-7-49), C/o Greaves Cotton & Co. Ltd., 1, Forbes Street, Fort. (560)

†Pavri, Jal Rustomji, B.A., A. (28-11-50), C/o The Gaekwar Mills Ltd., 79/91, Mehta, House, Apollo Street, Fort. (1910)

†Pavri, Noshir Jamshedji, A.S.A.A., A. (1-7-49), Controller of Accounts, Air India Ltd., Bombay Air Port, Santacruz (East). (1529)

**Pavri (P. R.) & Co.**, Ismail Building, 1st Floor, Hornby Road, Fort.

Pavri, Phiroz Rustomji, G.D.A., A. (1-7-49), F. (31-7-51), **P. R. Pavri & Co.**, Esmail Building, 1st Floor, Hornby Road, Fort. (199)

†Paymaster, Dhanjishaw Ratanji, B.A., LL.B., F.S.A.A., A. (17-12-52), 217, De Lisle Road. (2341)

Paymaster, Nariman Ruttonji, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **S. B. Billimoria & Co.**, 113, Mahatma Gandhi Road, Fort. (97)

Peerbhoy, Adamji P., A. (1-7-49), F. (7-6-50), **Ahmed B. Khan & Co.**, 67-69, Dada Manzil, Mohamad Ali Road. (839)

†Pendse, Mahipati Trimbak, A. (20-12-50), "Sudarshan", 3rd Floor, Shivaji Park Road No. 3, Dadar. (1922)

†Peterson, Greville Derek, F.C.A. (Ireland), A. (1-7-49), C/o Burma-Shell Oil Storage & Distributing Co., of India Ltd., Post Box 193, Ballard Estate. (1465)

Phadke, Ramchandra Shankar, B.Com., A. (10-7-50), Shastri Hall, Bungalow, Tardeo Road. (1789)

†Phene, Prabhakar Mangesh, A. (1-7-49), Block 2, Sushil Nivas, Saraswati Baug, Jogeshwari. (1451)

Pinto, Sydney Leonard, B.Com., A. (2-8-52), "Noretta", Chapel Lane, Santacruz. (2239)

Pocha, Sorab P., A. (27-8-49), **Sorab P. Pocha & Co.**, Dantra House, Barrow Road, Apollo Bunder. (1584)

Polishwala, Nariman Ardeshir, G.D.A., A. (1-7-49), F. (21-2-51), Victoria Building, Parsi Bazar Street, Fort. (513)

Postwala, Framroz Maneckshaw, A. (6-8-52), with **S. B. Billimoria & Co.**, 113, Mahatma Gandhi Road Fort. (2240)

Prabhu, Balakrishna Rama, A. (1-7-49), Sir Vithaldas Chambers, Apollo Street, Fort. (1272)

Pradhan, Ramakant Laxman, B.Com., A. (28-8-51), "Bhau Bag", Top Floor, Wadhavkar's Bungalow, Gokhale Road, Thana. (2067)

†Purandare, Harischandra Shankar, A. (1-7-49), 188-F, Bhimrao Blocks, Thakurdwar. (2196)

†Raghavendra Rao, Mysore Narasimhamurthi, G.D.A., A. (1-7-49), F. (3-11-51), Block 3, 1st Floor, Vishvesvar Bhawan, Matunga (G.I.P.). (820)

**Raiji (N. M.) & Co.**, Bansilal Motilal Mansion, 22, Apollo Street, Fort.

Raiji, Naishadh Maganrae, B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **N. M. Raiji & Co.**, Bansilal Motilal Mansion, 22, Apollo Street, Fort. (6)

**BOMBAY—(Contd.)**

†Raiji, Parikshit Maganrai, B.A., G.D.A., A. (1-7-49), North Avenue, East Tagore Road, Juhu, P.O. Santacruz. (89)

Raiji, Vasant Naishadh, B.Com., F.S.A.A., A. (1-7-49), F. (3-3-50), N. M. Raiji & Co., Bansilal Motilal Mansion, 22, Apollo Street, Fort. (974)

Rajadhyaksha, Sadashiv Vithal, A. (5-7-50), C/o Forbes Forbes Campbell & Co., Ltd., Forbes Building, Home Street, Fort. (1780)

**Rajarshi (D. K.) & Co.**, 22, Apollo Street, 2nd Floor.

Rajarshi, Dattatray Keshav, A. (14-2-52), **D. K. Rajarshi & Co.**, 22, Apollo Street, 2nd Floor. (2141)

Raj Guru, Gopal Balkrishna, A. (20-12-50), C/o The Associated Cement Companies Ltd., 1, Queens Road, Fort. (1919)

†Rajmachikar, Mahadev Dattatraya, B.A., LL.B., A. (1-7-49), with A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Fort. (902)

**Rama Rao & Co.**, 4, Nafees Chambers Annexe, Carnac Road.

Ramarao, Turaga, A. (1-7-49), **Rama Rao & Co.**, 4, Nafees Chambers Annexe, Carnac Road. (1045)

†Ramaswamy, Sekharipuram Venkatachala, A. (1-7-49), Accountant, Standard Vacuum Oil Co., P.O. Box 355. (1411)

Ranade, Dattatraya Chintaman, A. (15-9-52), with **Kulkarni & Khanolkar, Bell & Co's Building**, 3rd Floor, Pherozechah Mehta Road, Fort. (2280)

Randeria, Bhagwandas Chhanganlal, B.Com., A. (1-7-49), C/o New India Assurance Co., Ltd., Esplanade Road, Fort. (937)

Rao, Hosabettu Anantha Krishna, B.A., A. (8-7-52), C/o Shri R. K. Karanth, 62, Bombay Mutual Building, Hornby Road. (2231)

**Rao (K. S. V.) & Co.**, Mustafa Building, Sir Pherozechah Mehta Road, Fort.

Rao, M. Ramachandra, B.A., A. (1-7-49), Welcome Hotel, 257, Frere Road, Fort. (1433)

†Rao, Venkata Ranganatha, G.D.A., A. (1-7-49), 76, Hindu Friends Society, Jogeshwari. (1298)

†Rawal, Harshadroy, Girijashanker, B.Com., A. (1-7-49), Padma Kunj, 13, Juhu Road, Santacruz (West). (1042)

Renganathan, Seshadri, G.D.A., A. (1-7-49), **S. R. Nathan & Co.**, Plot No. 273/6, Prabha Baug, Deodhar Road, Matunga (G.I.P.). (711)

**Reporter (P. M.) & Co.**, N/20, Nawroze Baug, Lalbaug, Parel.

Reporter, Phiroze Marzban, A. (28-8-52), **P. M. Reporter & Co.**, N/20, Nawroze Baug, Lalbaug, Parel. (2262)

**Rustomji N. Mehta & Co.**, 2nd Floor, 35-37, Hamam Street, Fort.

Sachdev, Dwarkadas Ranchhoddas, B.Com., A. (11-3-53), 55, Commercial Chambers, Musjid Bunder Road. (2436)

**Sakardande & Co.**, Examiner Press Building, Dalal Street, Fort.

Sakhardande, Moreswar Anandrao, A. (1-7-49), F. (11-11-49), **Sakardande & Co.**, Examiner Press Building, Dalal Street, Fort. (851)

**Sampat (J. R.) & Co.**, 160, 1st Floor, Dr. Dadabhai Naoroji Road, Fort.

Sampat, Jamnadas Ramdas, B.Com., A. (1-10-52), **J. R. Sampat & Co.**, 160, 1st Floor, Dr. Dadabhai Naoroji Road, Fort. (2292)

Sampat, Karasandas Vasanji, G.D.A., A. (1-7-49), 363, Girgaum Road, Opp. Thakurdwar Post Office. (765)

**Sanghvi & Co.**, 48, Commercial Chambers, 3rd Floor, Musjid Bunder Road.

**Sanghavi (C. N.) & Co.**, Shreenath Bhuvan, 2nd Floor, 27, Picket Cross Road.

Sanghavi, Chhotalal Nimchand, B.Com., A. (7-8-52), **C. N. Sanghavi & Co.**, Shreenath Bhuvan, 2nd Floor, 27, Picket Cross Road. (2244)

Sanghvi, Harshadlal Dungarshi, B.Com., A. (20-5-52), **Sanghvi & Co.**, 48, Commercial Chambers, 3rd Floor, Musjid Bunder Road. (2213)

**Sankar Aiyer (V.) & Co.**, Deepak Mahal, 4th Floor, Marine Drive.

Sankaran, Venkatramier, B.A., G.D.A., A. (1-7-49), F. (16-8-49), Deepak Mahal, 4th Floor, Marine Drive. (122)

**Sant (R. D.) & Co.**, C/o **Kulkarni & Khanolkar, Bell & Co's Building**, Sir P. Mehta Road, Fort.

## BOMBAY—(Contd.)

Sant, Ramakant Dinanath, A. (18-8-50), **R. D. Sant & Co.**, C/o **Kulkarni & Khanolkar**, Bell & Co.'s Building, Sir Phipposhah Mehta Road, Fort. (1826)

†Sarma, Kolluri Venkataramana, G.D.A., A. (1-7-49), Block No. 6, 2nd Floor, West View, 220, Balchandra Road, Matunga. (1299)

Seetharaman, K., G.D.A., A. (1-7-49), Block No. 2. Plot No. 263, Jitendra Villa, Sion. (720)

**Sethna (N. M.) & Co.**, Motlibai House, 22-D, Parsi Bazar, Fort.

Sethna, Nariman Meherjibhai, G.D.A., A. (1-7-49), F. (16-8-49), **N. M. Sethna & Co.**, Motlibai House, 22-D, Parsi Bazar, Fort. (159)

Setna, Jamshed Khurshedji, B.Com., A. (29-2-52), Petit House. 'A' Block, 2nd Floor, Grant Road. (2169)

**Shah & Co.**, Chhotalal Bhuvan, 418, Kalbadevi Road, also at 107, Mahatma Gandhi Road, Fort.

**Shah (A. J.) & Co.**, 70, Medows Street, Fort.

Shah, Amritlal Jethabhai, B.Com., G.D.A., A.S.A.A., A. (1-7-49), F. (5-12-52), **A. J. Shah & Co.**, 70, Medows Street, Fort. (1185)

†Shah, Anandlal Chimanlal, B.Com., A. (21-3-50), Ghirdhari Bhuvan, Block No. 4, Sadashiv Cross Lane, Kandewadi. (1653)

Shah, Balkrishna Shankerlal, B.Com., A. (25-8-52), 10, H. G. Khadayata Hostel, Hanuman Road, Vile Parle (East). (2259)

Shah, Bhogilal Chimanlal, A. (15-5-50), **Bhogilal Chimanlal, Shah & Co.**, 418, Kalbadevi Road, Chhotalal Bhuvan, Post Box No. 2069. (1712)

Shah, Bhupendraray T., A. (1-7-49), with **Dalal & Shah**, 49-55, Apollo Street, Fort. (847)

Shah, Chandulal Vanechand, G.D.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **Chandulal & Co.**, Khandewal Bhuvan, 2nd Floor, 166-170, Dadabhai Nawroji Road, Fort. (292)

Shah, Chhogmal Nopaji, G.D.A., A. (1-7-49), F. (16-8-49), **Chhogmal & Co.**, 16, Apollo Street, Fort. (335)

Shah, Chhotalal Harivallabhdas, B.Com., (G. V.), G.D.A., A. (1-7-49), F. (16-8-49), **Chhotalal H. Shah & Co.**, Bharucha Building, 1st Floor, Princess Street. (70)

Shah, Gulabchand Motilal, B.Com., A. (8-10-52), 148, Lamington Road. (2303)

**Shah (H. C.) & Co.**, Yusuf Building, 3rd Floor, 43, Esplanade Road, Fort.

Shah, Hasmukhlal Chandulal, B.A. (Hons.), A. (23-3-50), **H. C. Shah & Co.**, Yusuf Building, 3rd Floor, Churchgate Street, Fort. (1683)

Shah, Himatlal Narottam, B.Com., A. (4-9-52), with **G. P. Kapadia & Co.**, Hamam House, Hamam Street, Fort. (2269)

†Shah, Hiralal Amratlal, B.Com., A. (8-3-52), "Florenca", 17th Road, Khar. (2176)

Shah, Indulal Hiralal, A. (1-7-49), F. (16-8-50), **Shah & Co.**, Chhotalal Bhuvan, 418, Kalbadevi Road. (798)

**Shah (J. G.) & Co.**, 19, Hamam Street, Fort.

Shah, Jasvantlal Hiralal, B.Com., A. (1-7-49), with **Dalal & Shah**, 49-55, Apollo Street, Fort. (1270)

Shah, Jayantilal Virchand, B.Com., A. (1-7-49), F. (9-5-52), **Mehta & Shah**, Rustom Building, 2nd Floor, 29, Churchgate Street, Fort. (1112)

Shah, Jinabhai Gopalji, G.D.A., A. (1-7-49), F. (16-8-49), **J. C. Shah & Co.**, 19, Hamam Street, Fort. (401)

Shah, Khimji Kunverji, G.D.A., A. (1-7-49), F. (16-8-49), **Khimji Kunverji & Co.**, Bombay Mutual Building, Hornby Road, Fort. (314)

Shah, Mahendrakumar Ambalal, B.Com., A. (16-2-52), with **A. J. Shah & Co.**, 70, Medows Street, 3rd Floor, Fort. (2159)

**Shah Mehta & Chokshi**, 41, Medows Street, Fort.

Shah, Narandas Mohanlal, G.D.A., A. (1-7-49), F. (16-8-49), **Shah & Co.**, Chhotalal Bhuvan, 418, Kalbadevi Road. (5)

†Shah, Narsinhdas Jamnadas, B.Com., A. (1-7-49), Internal Auditor, Sentinel Assurance Co. Ltd., Prospect Chambers, Hornby Road, Fort. (1229)

## BOMBAY—(Contd.)

Shah, Natverlal Jekishandas, B.Com., F.S.A.A., A. (1-7-49), F. (16-8-49), **Dalal & Shah**, 49-55, Apollo Street, Fort. (106)

Shah, Prabhulal Chunilal, B.A., A. (28-2-51), 154, Jain Co-operative Housing Society Building, No. 18, 1st Floor, Sion. (1963)

Shah, Pradyumna Natvarlal, A. (22-5-50), with **Bhogilal Chimanlal Shah & Co.**, Chhotalal Bhuvan, 418, Kalbadevi Road. (1738)

Shah, Pravinlal Kalidas, B.Com., A. (25-3-53), 19, Hamam Street. (2445)

**Shah (R. P.) & Co.**, 98, Princess Street.

Shah, Ramanlal Pranlal, B.Com., A. (1-7-49), **R. P. Shah & Co.**, 98, Princess Street. (1535)

Shah, Rasiklal Ralsukhbhai, B.Com., A. (10-3-52), C/o. Vijan & Company, 111-115, Kazi Sayad Street. (2178)

Shah, Sakerlal Bhalchand. A. (1-7-49), F. (18-9-50), **Shah & Shah**, Yusuf Building, Veer Nariman Road, Fort. (907)

**Shah & Shah**, Yusuf Building, Veer Nariman Road, Fort.

Shah, Shantilal Purushottamdas, A. (1-7-49), with **Kulkarni & Khanolkar, Bell & Co.'s**, Building, Sir Pherozezshah Mehta Road, Fort. (1528)

**Shah (S. M.) & Co.**, Shahviri Building, 37-41, Picket Road, Kalbadevi.

Shah, Somchand Madhavlal, A. (1-7-49), F. (23-5-52), **S. M. Shah & Co.**, Shaviri Building, 37-41, Picket Road, Kalbadevi. (467)

Shah, Sunderlal Nagindas, B.Com., A. (24-8-49), with **G. P. Kapadia & Co.**, Hamam House, Hamam Street, Fort. (1577)

Shah, Thakorlal Amratlal, A. (17-5-50), **Thakorlal & Co.**, 11, Bank Street, 3rd Floor, Fort. (1727)

Shah, Uttamchand Sakalchand, B.Com., A. (7-11-50), Nirmal Nivas, 'A' Block, Third Floor, Room No. 70, Aimal Merwanji Street, Supari Baugh Road, Parel. (1889)

Shah, Vallabhbbhai Trikamlal, B.Com., A. (11-2-52), Champa Nivas, Block No. 3 Bajaj Road, Vile Parle (West). (2136)

Shah, Vallabhdas Muljibhai, B.A., A. (18-1-51), **Chandulal M. Shah & Co.**, Kamar Building, 5th Floor, Cawasji Patel Street, Fort. (1940)

Shah, Vasantilal Ratilal, B.Com., A. (20-8-52), **Vasantlal & Co.**, 34, Laxmi Building, 11th Khetwadi Lane. (2252)

Sharp, Charles Ruxton, A. (1-7-49), F. (16-8-49), **Sharp & Tannan**, Bank of Baroda Building, Apollo Street, Fort. (50)

**Sharp & Tannan**, Bank of Baroda Building, Apollo Street, Fort.

**Shareef Thacker & Co.**, Alli Chambers, Tamarind Lane.

†Shete, Shankar Keshav, G.D.A., A. (1-7-49), 10, Janabai Niwas, D. L. Vaidya Road, Dadar. (1446)

Sheth, Ranchhoddas Bahuchardas, A. (1-7-49), F. (16-8-49), **B. H. Patel & Co.**, 2nd Floor, Kaka Building, Opp. Edward Cinema, 505, Kalbadevi Road. (860)

Shevde, Raghunath Hari, A. (12-11-49), Madhavdas Premji Buildings, First Floor, 46, Mughabhat Street. (1620)

†Shivarao, Bellur Kashirao, B.A., A.A.C.A., A. (25-11-50), with **Lodha & Co.**, Parekh House, New Queens Road. (1905)

†Shroff, Behram Maneckji B.Com., A. (18-9-52), B/5, Jer Baug, Byculla. (2281)

**Shroff (D. D.) & Co.**, 22, Apollo Street, Fort.

Shroff, Padi Sorabji, A. (1-7-49), **Kalyaniwalla & Mistry**, 32, Apollo Street, Fort. (780)

Shroff, Dinshaw Dorabshaw, G.D.A., A. (1-7-49), F. (16-8-49), **D. D. Shroff & Co.**, Bansilal Motilal Mansion, 22, Apollo Street, Fort. (104)

Shroff, Minocher Dosabhai, G.D.A., A. (1-7-49), 12/14, Bazargate Street, Fort. (1387)

†Shroff, Pestonji Sorabji, A. (1-7-49), 808, Tehmi Manor, Vincent Road, Dadar. (849)

## BOMBAY—(Contd.)

†Shroff, Phiroze Kaikhushru, B.A., B.Com., A. (18-8-50), C/o Oriental Life Office, Fort. (1830)

Shroff, Rutton Dinshaw, M. Com., A. (1-7-49), **D. D. Shroff & Co.**, Bansilal Motilal Mansion 22, Apollo Street, Fort. (1345)

Shukla, Jaykumar Dhansukhram, A. (23-8-50), Navnit Niwas, Bharda Wadi, Andheri. (1851)

Sidhwa, Minoo Byramji, B.A. (Hons.) A. (23-3-50), C/o Lever Brothers (India) Ltd., Scindia House, Ballard Estate. (1679)

**Singhi & Co.**, New Citizen Bank Building, 25, Parsee Bazar Street, Fort.

†Sivasubramanian, Arunachala, B.A. (Hons.) M.A., A.S.A.A., A. (23-10-52), No. 6, Bhagirathi Bhuwan, Gymkhana Road, Matunga, Central Rly. (2317)

Sohoni, Vishnu Vithal, A. (1-7-49), C/o G. A. Mitbawkar & Co., 30, Bruce Street, Fort. (128)

Somaiya, Jivraj Lalji, G.D.A., A. (1-7-49), F. (16-8-49), **Jivraj & Co.**, 317, Kalbadevi Road, Opp. Swadeshi Market. (534)

**Sopariwalla (C. H.) & Co.**, 14, Hamam Street, Fort.

Sopariwalla, Chandulal Harkisondas, A. (1-7-49), F. (16-8-49), **C. H. Sopariwalla & Co.**, 14, Hamam Street, Fort. (30)

Sopariwalla, Devendrababu Chunilal, A. (1-7-49), F. (13-10-49), **C. H. Sopariwalla & Co.**, 14, Hamam Street, Fort. (935)

**Sorab P. Pocha & Co.**, Dantra House, Barrow Road, Apollo Bunder.

†Sowani, Chimnaji Dhondo, B.Sc., A. (4-8-50), 2, Krishna Chawl, Shastri Hall, Tardeo Road. (1816)

Sowani, Damodar Vinayak, G.D.A., A. (1-7-49), F. (22-4-50), **Batlhol & Purohit**, National Insurance Building, 204, Hornby Road, Fort. (697)

Srinivasan, Valayaputhur, A. (1-7-49), Chief Accountant, Tata Locomotive & Engineering Co., Ltd., Bombay House, 24, Bruce Street, Fort. (683)

Sthanumoorthy Iyer, Sankaranarayana Iyer, B.A., A. (1-7-49), F. (11-12-50), **K. N. Gutgutla & Co.**, General Assurance Building, Hornby Road, Fort. (940)

†Subba Rao, Kuchibhotla, M.A., B.Com., A. (18-5-50), Income-tax Officer, A-I Ward, Queens Road, Fort. (1733)

Subedar, Nariman Merwanji, A. A. (1-7-49), F. (15-7-51), Seth Mansion, 5th Floor, Opp. Fort Fire Brigade Station, Sir Pherozeshah Mehta Road, Fort. (679)

Subramania Aliyar, Kannankulangara Narayanaiyar, G.D.A., A. (1-7-49), F. (2-3-53), **N. Subramaniam & Co.**, 4th Floor, Dhun Building, Nanabhai Lane, Fort. (829)

**Subramaniam (N.) & Co.**, 4th Floor, Dhun Building, Nanabhai Lane, Fort.

†Subramanyan, Ramasseril Vancheswara Iyer, B.A., A. (9-2-53), C/o Dara Sorabji, F.C.A., Hashim Building, 40, Churchgate Street, Fort. (2400)

Sundara Raman, Nagaswamy Iyer, B.A., A. (1-7-49), Bhakta Nivas, Ground Floor, Sraddhananda Road, Matunga. (717)

**Sunderlal & Co.**, National Insurance Building, 59, Forbes Street, Fort.

†Suntook, Burjor Jehangir, A. (1-7-49), Kayamali Buildings, 185, Lamington Road. (872)

**Suri & Co.**, 64, Lakshmi Buildings, Sir Pherozeshah Mehta Road, Fort.

†Surti, Burjore Pherozeshah, A. (1-7-49), 13, Rustom Baug, Victoria Road. (1060)

Surti, Jehangir Dhunjibhoy, G.D.A., A. (1-7-49), F. (1-4-51), C/o The Eastern Bunkers Ltd., Scindia House, Ballard Estate. (356)

Sutarwala, Jamnadas Bhikhala, B.Com., A. (1-7-49), **Chhotalal H. Shah & Co.**, 1st Floor, Bharucha Building, Princess Street. (1160)

Tadvalkar, Madhav Keshav, M.Sc., A.S.A.A., A. (1-7-49), Shivaji Park, Dadar. (866)

**Talati & Co.**, Sambava Chambers, 2nd Floor, Sir Pherozeshah Mehta Road, Fort.

Talati, Bhaskar Jayantilal, B.Com., A. (11-1-51), **Taluti & Co.**, Sambava Chambers, Second Floor, Sir Pherozeshah Mehta Road, Fort. (2102)

**BOMBAY—(Contd.)**

Tamhane, Kamalkar Vishwanath, B.A., A. (1-7-49), Vishwanath Bhuvan, Gamdevi Maidan, Nawapada, Thana. (1235)

Tanavde, Dinkar Sitaram, B.Com., A. (17-5-50), A-9, Kapur Mahal, Marine Drive, Fort. (1729)

Tannan, Bodh Raj, A.C.A. (Eng. & Wales), A. (1-7-49), F. (16-8-49), **Sharp & Tannan**, Bank of Baroda Building, Apollo Street, Fort. (270)

†Tannan, Mohan Lal, M.Com. (Birmingham), Bar-at-Law, A. (1-7-49), The Cliff, Carmichael Road, Cumballa Hill. (203)

†Tarapore, Pheroze Jamshid, B.Com., A. (13-2-53), 802-B, Vincent Road. (2408)

Tare, Vyankatesh Raghunath, A. (31-12-52), C/o The Berar Mfg. Co. Ltd., Rajabhadur Mansion, 24B, Hamam Street, Fort. (2345)

Tata, Naval Jamshedji, B.Com., A. (22-7-52), with **S. B. Billimoria & Co.**, 113, Mahatma Gandhi Road, Fort. (2236)

†Telang, Manohar Dattatraya, G.D.A., A. (1-7-49), C/o Caltex (India) Ltd., "Caltex House", Ballard Estate. (953)

Telang, Vaman Mangesh, B.Com., A. (20-12-50), C/o The English Electric Co., Ltd., 249, Dr. Dadabhoy Road, Fort. (1921)

**Tembe (V. K.) & Co.**, Examiner Press Buildings, Dalal Street, Fort.

Tembe, Vishwanath Krishna, LL.B., A. (1-7-49), F. (11-9-50), **V. K. Tembe & Co.**, Examiner Press Building, Dalal Street, Fort. (1006)

**Thacker & Co.**, Alli Chambers, Tamarind Lane, Fort.

Thacker, Jamnadas Vasanji, G.D.A., A. (1-7-49), F. (16-8-49), **Shareef Thacker & Co.**, Alli Chambers, Tamarind Lane, Fort. (196)

Thacker, Jyotindra Shivji, A. (16-2-52), 195, Laxmi Nivas, 1st Floor, Block No. 7, Vadala Station Road. (2153)

†Thackersey, Pradyumna M. D., A. (1-7-49), Sir Vithaldas Chambers, 16, Apollo Street, Fort. (841)

**Thakkar, (A. B.) & Co.**, 65, Esplanade Road, Fort.

†Thakkar, Ambalal Harjiwandas, G.D.A., A. (6-8-51), C/o **Ambalal Thakkar & Co.**, East & West Building, 49, Apollo Street, Fort. (2045)

Thakkar, Ambalal Shivalal, G.D.A., A. (1-7-49), F. (16-8-49), **Ambalal Thakkar & Co.**, East & West Building, 49, Apollo Street, Fort. (498)

Thakkar, Amritlal Bapulal, G.D.A., A. (1-7-49), F. (16-8-49), **A. B. Thakkar & Co.**, 65, Esplanade Road, Fort. (782)

Thakkar, Jayantilal Kashiram, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **Jayantilal Thakkar & Co.**, 111, Mahatma Gandhi Road, Opp. Rajabai Tower, Fort. (366)

**Thakorlal & Co.**, 11, Bank Street, 3rd Floor, Fort.

Thakur, Rajaram Vasudeo, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), 50, Western India House, Sir P. M. Road, Fort. (813)

Thomas, P. Chacko, B.A., A. (26-5-52), C/o Lever Bros. (India) Ltd., Scindia House, Ballard Estate. (2217)

Tijoriwala Jagdishchandra Bhagwandas, B.Com., LL.B., A. (1-4-53), Parvati Nivas, Goregaon. (2449)

Titina, Noshir Rustomji, B.Com., A. (23-5-52), Dr. Dadina Building, Jhangir Daji Cross Lane, Grant Road. (2216)

†Tity, Sorabji Framji, G.D.A., A. (1-7-49), F. (16-8-49), Navsari Chambers, Outram Road, Fort. (105)

**Trivedi & Co.**, 7, Devkaran Mansions, Princes Street.

**Trivedi (D. S.) & Co.**, 15, Palton Road, Flat No. 14, 3rd Floor.

Trivedi, Dhirajlal Shankerlal, A. (1-7-49), F. (21-11-52), **D. S. Trivedi & Co.**, 15, Palton Road, Flat No. 14, 3rd Floor. (493)

**Trivedi (P. C.) & Co.**, 12, Mukund Bhuvan Station Road, Santacruz.

Trivedi, Pramodchandra Chhotubhai, A. (21-8-50), **P. C. Trivedi & Co.**, 12, Mukund Bhuvan, Station Road, Santacruz. (1844)

Trivedi, Shambhuprasad Madhavlal, B.Com., LL.B., A. (20-8-52), **Trivedi & Co.**, 7, Devkaran Mansion, Princess Street. (2246)



## BOMBAY—(Contd.)

**Tungare (V. A.) & Co.**, 653-A, Karanjia House, Dhobi Talao.

Tungare, Vishwanath Anant, B.Com., A. (20-8-52), **V. A. Tungare & Co.**, 653-A, Karanjia House, Dhobi Talao. (2251)

Vachha, Homy Jamshedji, B.A., F.C.A. (Eng. & Wales), A.S.A.A. A. (1-7-49), F. (1-6-51), **A. F. Ferguson & Co.**, Allahabad Bank Building, Apollo Street, Fort. (422)

Vadera, Parshotam Lal, B.Com., F.R. Econs (Lon.), A. (19-12-52), 371, Hornby Road. (2342)

†Vaidya, Bhalchandra Purushottam, B.Com., A. (20-8-51), 379, Sandhurst Road. (2057)

†Vajifdar, Savak Framroz., G.D.A., A. (1-7-49), C/o Trustees of Sir Ratan Tata, Bombay House, Bruce Street, Fort. (1342)

†Vakil, Dhansukhlal Manchhashanker, B.Com., A. (1-7-49), F. (21-1-52), Pardhy Blocks-B No. 1, Vile Parle (East). (879)

†Vallibhoy, Fazul Hussein, B.Com., A. (17-5-50), Authorised Representative, Income-tax Appellate Tribunal, "B" Bench, Industrial & Prudential Assurance Buildings, Opp. Churchgate Station. (1726)

Vanjara, Harihar Naranbhai, B.Com., LL.B., A. (3-11-52), Eshok Kunj, Tejpal Road, Vile Parle. (2321)

†Varekar, Mukund Vinayakarao, G.D.A., A. (1-7-49), Plot No. 3-A (West), Sion. (500)

†Variava, Milnocher Hormushaw, B.Com., A. (11-7-50), with **S. B. Billimoria & Co.**, 113, Mahatma Gandhi Road. (1793)

**Vartak (K. M.) & Co.**, Commissariat Building, 231, Hornby Road, Fort.

Vartak, Keshav Mahadev, B.Com., F.S.A.A., A. (1-7-49), F. (16-8-49), **K. M. Vartak & Co.**, Commissariat Building, 231, Hornby Road, Fort. (425)

**Vasantlal & Co.**, 34, Laxmi Building, 11th Khetwadi Lane.

Vasudeva Rao, K. S., B.Sc., A. (1-7-49), F. (23-12-51), **K. S. V. Rao & Co.**, Mustafa Building, 3rd Floor, Phirozeshah Mehta Road, Fort. (1101)

**Vatsaraj & Co.**, Fort Chambers, Tamarind Lane, Fort.

Vatsaraj, Mangalprasad Venishanker, B.Com., A. (18-11-50), with **Vatsaraj & Co.**, Fort Chambers 'C', Tamarind Lane, Fort. (1903)

Vatsaraj, Mukundray Karasanji, G.D.A., A. (1-7-49), F. (16-8-49), **Vatsaraj & Co.**, Fort Chambers, Tamarind Lane, Fort. (136)

†Vazifdar, Fredoon Khurshedji, A. (15-3-52), Amy House, Sleater Road, 1st Cross Lane, Grant Road. (2209)

†Veeraraghavan, Naranammalpuram Sankaraier, B.A., A. (1-7-49), Plot No. 18, Sion. (1281)

Venkatakrisnan, Srinivasa, G.D.A., A. (1-7-49), Plot No. 101, Vasant Bhuvan, Matunga. (272)

†Venkataraman, Dharapuram Narasimhalyengar, B.A., G.D.A., A. (1-7-49), F. (24-3-51), Naval Store Officer, Indian Naval Dockyard. (528)

**Vepari (Natvarlal) & Co.**, 17, Jiji House, Raveline Street, Fort.

Vepari, Natvarlal Jekisandas, G.D.A., A. (1-7-49), F. (16-8-49), **Natvarlal Vepari & Co.**, 17, Jiji House, Raveline Street, Fort. (318)

Vikamsey, Shivji Kunverji, B.Com., A. (6-8-52). **Khemji Kunverji & Co.**, Bombay Mutual Building, Hornby Road, Fort. (2242)

Viraswami, Ramaswami, G.D.A., A. (1-7-49), F. (25-3-51), 3rd Floor, Gazdar House, Girgaum Road, Dhobi Talao. (784)

**Vohra (S. M.) & Co.**, 21, Noble Chambers, Parsi Bazar Street.

Vohra, Satyendra Mahasukhrai, B.Sc., A. (1-11-51), **S. M. Vohra & Co.**, 21, Noble Chambers, Parsi Bazar Street. (2104)

†Vora, Morarji Nenshi, G.D.A., A. (1-7-49), Laxminarayan Lane, Ghatkopar, G.I.P. Rly. (463)

†Vyas, Vansukhram Narbheram, G.D.A., A. (1-7-49), Sir Ratan Tata Trust Estate, Block No. 50, Parel Tank Road, Parel. (715)

**Wadia (F. B.) & Co.**, Chaman Chambers, Near Metro Cinema, 1st Marine Street, Fort.

**BOMBAY—(Contd.)**

Wadia, Framroze Bapuji, B.Com., A. (20-12-50), **F. B. Wadia & Co.**, Chaman Chambers, Near Metro Cinema, 1st Marine Street, Fort. (1918)

Wadia, Minoo Darabsha, A. (1-7-49), Dawood Mahal, Gowalla Tank Road. (788)

†Wadke, Anant Keroba, B.A., G.D.A., A. (1-7-49), with **A. F. Ferguson & Co.**, Allahabad Bank Buildings, Apollo Street, Fort. (653)

†Wagh, Mangesh Narayan, A. (21-12-50), Inspecting Assistant Commissioner of Income-tax, C Range, Central Govt. Buildings, Queens Road. (1924)

Wagle, Anandrao Jogappa, B.A., A. (9-1-53), 2A, Saraswatibag Jogeshwari. (2354)

Wagle, Trivikram Wasudeo, B.Sc., A. (27-11-52), with **Naushir M. Marfatia & Co.**, Alice Building, Hornby Road, Fort. (2333)

Warrier, Rudra Rama, A. (18-8-50), Ganjawala Terrace, 510/10, Arthur Road. (1831)

Whitby, Sir Bernard James, Kt., F.C.A. (Eng. & Wales), A. (1-7-49), **F. (16-8-49), A. F. Ferguson & Co.**, Allahabad Bank Building, Apollo Street, Fort. (55)

Writer, Dinshaw Phiroze Hormusji, B.Com., A. (1-7-49), 71, Lower Colaba, 3rd Floor, Qlabawalla's House, Opp. Shanghai Cafe, Colaba. (826)

**DHARNGADHRA**

Bhatt, Labhshanker Gaurishanker, G.D.A., A. (1-7-49), **F. (16-8-49), 'Ras-kunj'.** (626)

**DHARWAR**

Alur, B. N., G.D.A., A. (25-12-49), **F. (23-3-50), Malmaddi.** (1643)

**DHULIA**

Dalal, Prabhakar Damodar, B.Com., A. (20-8-51), **Dalal & Warekar,** Agra Road. (205£)

**Dalal & Warekar,** Agra Road.

**DWARKA**

†Vora, Shantilal Popatlal, B.Com., A. (23-8-49), C/o Associated Cement Cos. Ltd., Dwarka Cement Works. (1576)

**GADAG—BETGERI**

Kulkarni, Ramchandra V., A. (1-7-49). (1240)

**HUBLI**

†Borkar, Gopal Shamarao, B.A., A. (1-7-49), Sales-tax Officer, Dharwar & North Kanara. (1540)

**Kotre (R. E.) & Co.,** Karwar Bellary Road.

Kotre, Rudrappa Eswarappa, A. (1-7-49), **F. (16-8-49), R. E. Kotre & Co.,** Karwar Bellary Road. (678)

**JALGAON**

**Dalal & Warekar,** Navi Peth

**Rane (D. R.) & Co.,** New Peth.

Rane, Deoram Range, B.Com., G.D.A., A. (1-7-49), **F. (16-8-49), D. R. Rane & Co.,** New Peth. (502)

Warekar, Bhaskar Vishnu, G.D.A., A. (1-7-49), **Dulal & Warekar,** Navi Peth. (359)

**JAMNAGAR (Saurashtra)**

Vasa, Kanji Khetsi, G.D.A., A. (1-7-49), Near Mandvi Tower. (340)

**KIRKEE**

†Dhurandhar, Vishnu Jagannath, B.Sc., A. (1-7-49), Moreshwar Lodge, 40-A, Aundh Road. (1022)

†Srinivasan, M. G., G.D.A., A. (1-7-49), Accounts Officer, C.M.E. (460)

**KOLHAPUR**

Bhagwat, Raghunath Bhaskar, G.D.A., A. (1-7-49), F. (16-8-49), Rajampuri. (330)

**NADIAD**

†Sadar, Shaikh Hussain, G.D.A., A. (29-11-49). Income-tax Officer, MacLeon Terrace, Mission Road. (1625)

**NARGOL**

†Wadia, Phiroze Rustomji, A. (1-7-49), Azad Road. (1007)

**NASIK**

Joshi, Ramchandra Trimbak, A. (22-5-50), 991, Barve Building, Main Road. (1739)

**POONA**

Apte, Gopal Dattatraya, B.A., G.D.A., A. (1-7-49), F. (16-8-49), New Kitab Building, Laxmi Road. (253)

Gadre, Keshav Shankar, G.D.A., A. (1-7-49), F. (10-8-51), 252/4, Sadashiv Peth, (1207)

**Bal & Patankar**, 48, Budhwar Peth.

Bhagwat, Trimbak Narayan, A. (1-7-49), 70, Budhwar. (1274)

Bhide, Vaman Ganesh, B.Com., A. (25-3-50), **Gadre & Bhide**, 381, Shanwar Peth, Near Kanyashala. (1688)

Dixit, Krishnaji Trimbak, B.A., B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), 903-B, Sadashiv Peth, Laxmi Road. (213)

**Gadre & Bhide**, 381, Shanwar Peth, Near Kanyashala.

Gadre, Gopal Janardan, B.Com., A. (1-7-49), F. (24-1-52), **Gadre & Bhide**, 381, Shanwar Peth, Near Kanyashala. (1097)

Gadre, Keshav Shankar, G.D.A., A. (1-7-49), F. (10-8-51), 252/4 Sadashiv Peth, Near Peru Gate. (631)

**Godbole (R. G.) & Co.**, 'Padmaja', 67/3, Erandawana, Prabhat Road—Karve Road (Corner).

Godbole, Ramchandra Gajanan, B.Com., A. (7-11-50), **R. G. Godbole & Co.**, 'Padmaja', 67/3, Erandawana, Prabhat Road—Karve Road (Corner). (1888)

**Jain (R. C.) & Co.**, 1144, Raviwar Peth.

Jain Ramchandra Chandrarao, B.A. (Hons.), A. (1-7-49), **R. C. Jain & Co.**, 1144, Raviwar Peth. (1224)

**Joglekar (G. K.) & Co.**, 917A, Sadashiv Peth, Laxmi Road.

Joglekar, Govind Krishna, G.D.A., A. (1-7-49), F. (16-6-52), **G. K. Joglekar & Co.**, 917-A, Sadashiv Peth, Laxmi Road. (898)

Karmarkar, N. D., G.D.A., A. (1-7-49), Phadnis Karmarkar & Co., 252/2, Sadashiv Peth. (170)

Khadlikar, Purushottam Damodar, B.Sc., A. (3-6-50), Dadhe's Bungalow, 196/8, Sadashiv Peth. (1758)

†Kinikar, Balkrishna Jagannath, B.Com., A. (28-12-50), C/o. Samarath Prasad, 1170/23, Shivaji Nagar. (1929)

**Kirtane (V. B.) & Co.**, "Pioneer House", 947-A, Sadashiv, Laxmi Road.

Kirtane, Vithal Bhagwant, B.Sc., LL.B., A.S.A.A., A. (1-7-49), F. (23-3-50), **V. B. Kirtane & Co.**, Pioneer House, 957-A, Sadashiv Laxmi Road. (675)

Lalit, Ganesh Trimbak, A. (8-7-50), Dr. Godbolewada, 464, Narayan Peth. (1788)

Madhekar, Waman Dattatraya, B.Com., LL.B., A. (12-10-50), 348, Rasta Peth. (1883)

**Oka (G. M.) & Co.**, 180, Budhwar Peth, Laxmi Road.

Oka, Ganesh Mahadeo, G.D.A., A. (1-7-49), F. (16-8-49), **G. M. Oka & Co.**, 180, Budhwar Peth, Laxmi Road. (172)

†Pandit, Balkrishna Ramchandra, B.Com., A. (13-2-53), 623/4, Sadashiv Peth, Deshmukwada. (2410)

## POONA—(Contd.)

Patankar, Manohar Keshav, B.Com., A. (1-7-49), **Baj & Patankar**, 48, Budhwar Peth. (1241)

**Phadnis Karmarkar & Co.**, 252/2, Sadashiv Peth.

Phatak, Balkrishna Laxman, B.Com., A. (2-3-53), Kakakuwan Mansion, 54, Budhwar, Laxmi Road. (2428)

†Phatak, Govind Dinkar, B.Com., A. (19-11-52), 78, Shukrawar, Aphale Wada, (2330)

**Pithawalla (B. M.) & Co.**, 326, Mahatma Gandhi Road.

Pithawalla, Bomanshaw Munchershaw, G.D.A., A. (1-7-49), F. (16-8-49), **B. M. Pithawala & Co.**, 326, Mahatma Gandhi Road. (494)

†Puranik, Gopalakrishna Gundorao, B.A., A. (1-7-49), F. (16-8-49), Assistant Collector of Sales Tax, Southern Circle. (611)

Sathe, Shankar Govind, B.A., LL.B., A. (1-7-49), 892, Sadashiv Peth, Near Tulse Bag. (870)

Sewak, Anant Dattatreya, B.Com., A. (2-6-50), 83, Ganesh Peth, Laxmi Road. (1756)

**Shah (Pravinchandra C.) & Co.**, 1771, Shukrawar Peth, Cholekhandall, Laxmi Road Corner.

Shah, Pravinchandra Chandulal, B.Com., A. (18-8-51), **Pravinchandra C. Shah & Co.**, 1771, Shukrawar Peth, Cholekhandali, Laxmi Road Corner. (2054)

Venkataraman, Erode Subramanian, B.Sc., LL.B., A. (26-7-50), 269, Mahatma Gandhi Road. (1812)

†Vridhachalam, Narayana Iyer, G.D.A., A. (23-12-50), Assistant Controller of Defence Accounts, Southern Command. (1917)

## RAJKOT

†Baxi, Kaushikrai Kantilal, B.Com., A. (11-10-52), Prem Mandir. (2311)

Mankad, Jitendra G., B.Com., A. (1-7-49), **Patel Mankad & Co.**, Bhagvat Bhuvan, Rajputpara. (1444)

**Patel Mankad & Co.**, Bhagvat Bhuvan, Rajputpara.

Rindani, Mansukhray Jugatray, B.Com., A. (26-6-50), Patni Building, Opp. Jubilee Gardens. (1770)

**Sanghavi & Co.**, Ghiya Chambers, Garedia Kuva Road.

Sanghavi, Ramnikalal Manilal, B.Com., A. (1-7-49), **Sanghavi & Co.**, Ghiya Chambers, Garedia Kuva Road. (1141)

†Saxena, Krishan Pershad, B.Com., A. (30-1-53), 11, Virani Blocks, Mill Pura. (2385)

†Virjlani, Karsandas Tulsidas, B.Com., A. (20-8-52), Mohanlal Mayashanker Joshi's Building, Jitha Sarjis Sheri, Bedi Naka. (2250)

## SATARA ROAD

†Kelkar, Damodar Krishna, A. (18-6-51), Income-tax Officer, Satara North. (2022)

†Sri Ramulu, S. V., G.D.A., A. (1-7-49), F. (13-6-51), C/o Cooper Engineering Ltd. (606)

## SANGLI

Phadnis, Gangadhar Shankar, B.A., A. (9-2-53), **Phadnis Karmarkar & Co.**, Main Road. (2401)

**Phadnis Karmarkar & Co.**, Main Road.

## SEVALIA (Dist. Kalra)

†Gupte, Arvind Dattatraya, B.Com., A. (4-1-51), C/o The Associated Cement Cos. Ltd., Sevalia Cement works. (1932)

## SHOLAPUR

Jawalkar, Dhondo Govind, M.A., A.S.A.A., A. (1-7-49), F. (16-8-49), 195/13, Budhwar Peth Ring Road. (722)

**Joshi (D. D.) & Co.**, 83, Navli Peth.

## SHOLAPUR—(Contd.)

Patwardhan, Rajaram Hari, A. (18-7-51), **H. S. Sohony & Co.**, 340, South Kasba. (2041)

**Sohony (H. S.) & Co.**, 340, South Kasba.

Sohony, Hari Shankar, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **H. S. Sohony & Co.**, 340, South Kasba. (45)

Tulpule, Dattatraya Narayan, B.Com., A. (18-7-51), **H. S. Sohony & Co.**, 340, South Kasba (2042)

## SHREEPUR (Sholapur Dist.)

†Joshi, Madhav Bhikaji, B.Com., A. (2-7-51), Accountant, The B.M.S.S. Ltd., (2034)

## SURAT

Dalal, Kunjvihari Ramanlal, A. (17-11-50), with **Natvarlal Vepari & Co.**, Lalgate, Kanpith. (1902)

Gharaiya, Kasam Ismail, A. (1-7-49), F. (12-1-50), **Patel & Gharaiya**, Vaklana Mansion, Lalgate. (888)

Naik, Maganlal Kalyanji, B.Com., A. (23-8-50), Accountant, Surat Borough Municipality. (1846)

**Patel & Gharaiya**, Vaklana Mansion, Lalgate.

**Vepari (Natvarlal) & Co.**, Lalgate Kanpith.

†Viswanathan, Perinkolam Subramanian, M.A., A. (12-7-50), Inspecting Assistant Commissioner of Income-tax. (1801)

## SURENDRANAGAR (Saurashtra)

†Jhala, Satyendrarai Dolatrai, B.Com., A. (11-11-49), Income-tax Officer. (1613).

## VERAVAL

**Chandrakant & Co.**, Gheewala Building, Baharkot.

Gandhi, V. R., A. (21-9-49), **Chandrakant & Co.**, Gheewala Building, Baharkot, (1593)

## REGION II

## THE STATES OF MADRAS, TRAVANCORE-COCHIN, MYSORE, HYDERABAD AND COORG

## ADONI

**Pampa Rao (R. N.) & Co.**, Raichooti Building.

Pampa Rao, Ransubhe Narasinga Rao, A. (1-7-49), F. (16-8-49), **R. N. Pampa Rao & Co.**, Raichooti Building. (548)

## ALLEPPEY

Iyer, A. Krishna, B.A., G.D.A., A. (18-7-52), No. 83, Ammankoil Road, Mudakkal. (2233)

**Jacob & Mathew**, Naga Mahal.

Mathew, Polachirakal Cunjunnan, B.Sc., A. (22-10-51), **Jacob & Mathew**, Naga Mahal. (2094)

Rangamani, Laxminarasimhan, A. (8-3-51), **K. Venkatachalam Aiyer & Co.**, North of Iron Bridge. (1969)

**Varma and Varma**, Palace Road Junction.

**Venkatachalam Aiyer (K.) & Co.**, North of Iron Bridge.

Venkataraman, S., B.Sc., A. (24-9-49), Indian Assistant, C/o Darragh Smal Co., Ltd. (1605)

†Verghese, John, B.A., A. (1-7-49), C/o Peirce Leslie & Co., Ltd., (1110)

Vijayan, Poothullil, B.Com., A. (24-3-50), with **Varma & Varma**, Palace Road Junction. (1685)

## ALWAYE

Raman, Tattamangalam Subramania Iyer, G.D.A., A. (1-7-49), C/o Forest Industries (Travancore) Ltd. (211)

Velu Pillai T., B.A., A. (22-6-51), Near Post Office. (2029)

## ANDERSONPET (Kolar Gold Fields)

Ramavenkatasubramaniam, P. R., B.A., A. (8-3-51), "Lakshmi Nilayam". (1970)

## AURANGABAD (Dn.)

**Dastgir (S. G.) & Co., Shahgunj.**

Shankara, Srikantia, B.A., A. (14-11-50), "Ananda Bhavan", Osmanpura. (1898)

## AYILUR (U.S.T.C.)

†Sivasankaran, C., B.A., A. (22-8-51), Cherur House. (2064)

## BANGALORE

†Anantharaman, R., B.A., G.D.A., A. (1-7-49), F. (11-11-49), Chief Accountant The Indian Telephone Industries Ltd., Duravani Nagar P.O. (469)

Anantha Rao, Sakharepatam, G.D.A., A. (1-7-49), 23, Annayappa Block, Palace Guttahalli, Malleswaram Post. (846)

†Aswathanarayana Rao., B., A. (27-7-50), 44, 3rd Main Road, Chamarajapet. (1814)

Bhatt, Vidyaranyaapuram Babu, M.A., A. (16-5-50), 51/1, II Cross Road, Basavangudi Post. (1719)

Bheema Sena Rao, M., A. (12-7-50), 19/20, 5th Road, (Corporation No. Q 38/3), Chamarajapet. (1803)

**Brahmayya & Co., Shakut Building, 55, Silver Jubilee Park Road.**

Chaluvuya, Arkalgud Narasimhamurthy, B.Com., A. (8-7-50), No. 9, First Floor, City Market Buildings. (1787)

**Dandeker (M. K.) & Co., No. 26, 5th Main Road, Gandhinagar.**

Dattu Rao, P. S., B.A., B.Com., G.D.A., A. (1-7-49), F. (28-8-51), No. 12, Central Bank Road, Chamarajapet. (828)

Doreswamy, Thirumalal, B.Sc., A. (21-8-51), 1826, II Cross, Sampige Road, P.O. Malleswaram. (2063)

**Fraser & Ross, 2, Mahatma Gandhi Road.**

Iyengar, Arakere Varadiyengar Sesha, B.Com., A. (26-5-50), 20, IV Main Road, Chamarajapet. (1742)

Jacob, Edavumvelil Varkkey, B.Com., A. (17-2-53), Accountant, Bangalore Tract & Book Society, 16, St. Marks Road. (2419)

**John (K.) & Co., 2-A, Magruth Road.**

Kaliswaran, S., G.D.A., A. (1-7-49), F. (16-8-49), 153, 5th Cross, Gandhi Nagar. (350)

**Khincha (H. C.) & Co., 139, Avenue Road.**

Khincha, Hukmichand, B.Com., A. (1-7-49), **H. C. Khincha & Co., 139, Avenue Road. (1223)**

Lakshmana Rao, Devanahalli Venkatasubba Rao, B.Sc., A. (22-3-50), 117, Central Street, Seshadripuram. (1675)

Laxman Rao, Krishnagiri Venkoba, G.D.A., A. (1-7-49), F. (16-8-49), 8, Arcot Sreenivasachary Street. (120)

Mandre, Shama Rao, M.A., B.Com., F.S.A.A., A. (1-7-49), F. (16-8-49), 3rd Cross Road, 97, Gandhinagar. (135)

Murti, Muthur Srinivasa, B.A., B.L., A. (1-7-49), 149, Margosa Avenue, P.O. Malleswaram. (802)

†Narasimha Murthy, B. V., A. (1-7-49), Flg. Officer, I.A.F. Station, Jalahalli. (1242)

**Narayana Aiyar & Co., Ramakrishna Buildings, Sir Narasimha Raja Road.**

## BANGALORE—(Contd.)

Narayana Aiyar, Thalaiyur Subramania, G.D.A., A. (1-7-49), F. (16-8-49), **Narayana Aiyar & Co.**, Rama Krishna Buildings, Sir Narasimha Raja Road. (285)

Narayanan, A. C., B.A., A. (25-8-51), **B. Purushottam & Co.**, 460, Avenue Road. (2065)

†Narayanan, V., A. (1-7-49), Asstt. Accounting Manager, Indian Telephone Industries Ltd., Duravani Nagar P.O. (1537)

**Nayar (K. K.) & Co.**, Rukmani Colony.

Nayar, Kolazhi Krishnan, G.D.A., A. (1-7-49), F. (16-8-49), **K. K. Nayar & Co.**, Rukmani Colony. (608)

**Parthasarathi, (N. R.) & Co.**, 92, 3rd Cross Road, Gandhi Nagar.

Parthasarathi, Negapatam Rengaswami Aiyangar, B.A., A. (1-7-49), **N. R. Parthasarathi & Co.**, 92, 3rd Cross Road, Gandhi Nagar. (604)

†Prabhu, Narasimha Purushotham, B.Com., A. (20-8-52), with **Fraser & Ross**, 2, Mahatma Gandhi Road. (2253)

**Purushottam (B.) & Co.**, 460, Avenue Road.

**Ramadhyani, (B. K.) & Co.**, 34, 3rd Cross Road, Basavangudi.

Ramadhyani, Badarinarayan Kalkunte, B.Sc., A. (1-7-49), F. (16-8-49), **B. K. Ramadhyani & Co.**, 34, 3rd Cross Road, Basavangudi. (595)

Ramakrishna, Mathur Sankaraier, G.D.A., A. (1-7-49), No. 3, Annaswamy Mudaliar Road. (526)

Ramaswami Ayyangar, Asur, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), No. 148, "Dayasadan", Vani Vilas Road (North Road), P.O. Basavangudi. (175)

Rangaratnam, M. R., B.Sc., A. (1-7-49), with **K. Venkatachalam Aiyar & Co.**, 515, Avenue Road. (1278)

Rangaswamy, Veerappa, A. (19-6-51), No. 4, Anegundi Lane, Hospital Road. (2023)

†Samblah, Parvataneni, B.A., A.S.A.A., A. (1-7-49), F. (23-1-51), **Brahmayya & Co.**, 55, Silver Jubilee Park Road. (771)

Sarma, Ganapathy Ramachandra, G.D.A., A. (1-7-49), F. (16-8-49), City Lodge, 1, Taskar Avenue Road. (34)

Sastry, S. A., Gangadhara, M.A. (Litt.), LL.B., M.A. (Com.), A. (23-12-50), 15th Cross, Malleswaram. (1926)

Seetharamarao, Nittoor, A. (3-9-50), with **Brahmayya & Co.**, 55, Silver Jubilee Park Road. (1862)

†Sethi, Harbhajan Singh, B.Com., Plt. Off., A. (19-8-49), I.A.F., 5, Miller Tank Road. (1575)

Shah, Manubhai Bhikhabhal, B.Com., A. (1-7-49), F. (9-6-51), **M. K. Dandekar & Co.**, No. 26, 5th Main Road, Gandhinagar. (1023)

Shamanna, B., A. (1-7-49), F. (16-8-49), Door No. 21, East Park Road, Post Malleswaram. (1567)

†Shetti, Vithal Santappa, A. (6-10-52), C/Income-tax Office, Special Survey Circle, Old Residency Office Building, All Asker Road. (2299)

Sitaramaiah, Bellur, A. (1-7-49), 593/4, "Varuna", West End Road, Malleswaram. (1070)

Srinivasa Iyer, K. R., G.D.A., A. (1-7-49), Manager, The Mysore Provincial Co-operative Apex Bank Ltd. (1311)

Subba Rau, Moore, B.A., LL.B., G.D.A., A. (1-7-49), F. (16-8-49), Kempegowda Road, Opp. Mysore Chamber of Commerce. (239)

**Subramaniam (T.M.S.) & Co.**, A/12, Bank of Mysore Buildings, Avenue Road.

Subramaniam, Trichinopoly Muthu Siva, A. (22-6-51), **T.M.S. Subramaniam & Co.**, A/12, Bank of Mysore Buildings, Avenue Road. (2030)

**Subrahmaniya (D. S.) & Co.**, Post Box No. 27.

Subrahmaniya, Dharwar Subravati, G.D.A., A. (1-7-49), F. (16-8-49), **D. S. Subrahmaniya & Co.**, Post Box No. 27. (344)

**Subramania Iyer (P. S.) & Co.**, 13/1, Narasimharaja Road.

**Suri & Co.**, No. 9-D, Patel Buildings, Fifth Main Road, Gandhinagar.

**Vaithisvaran & Co.**, 35, Sri Narasimharaja Road.

**BANGALORE—(Contd.)**

**Venkatachalam Aiyer (K.) & Co.**, 124-125, Raja Market Buildings, Avenue Road.

†**Venkataraman, Kalpathy Sivaramakrishna, A.** (7-7-50), Assistant Commissioner of Income-tax, New Public Office. (1785)

**Venkata Rao**, Callisa Bangalore, B.Sc., A. (8-5-51), No. 39, Gavipuram Extension. (1907)

**Viswanathan, A. R., A.** (1-10-52), with **P. S. Subramania Iyer & Co.**, 13/1, Narasimharaja Road. (2296)

**Viswanathan (S.)**, 24/1, Narasimharaja Road.

**BAPATLA**

**Madhusudana Rao**, Kambhammettu, G.D.A., A. (1-7-49), F. (16-8-49), **Rao & Rao.** (90)

**BEGUMPET (Dn.)**

**Krishnamurthy, C.P., B.A., A.** (1-7-49), C/o The Mahaboob Shahi Kulbarga Mills & Co., Ltd., Managing Agents, Dayaram Surajmal Lahoti. (725)

**BELLARY**

**Brahmayya & Co.**, Koluchalum Compound.

**Govinda Rajan, Anekal Ramaswamy Iyengar, G.D.A., A.** (1-7-49), F. (16-8-49), Bangalore Road. (442)

†**Rao, Kuchimanchi Purnachandra, B.Com., A.** (3-11-52), with **Brahmayya & Co., Bellary.** (2319)

**Sarovar (D. V.) & Co.**

**Sarovar, Vasudevarao Devanahalli, G.D.A., A.** (1-7-49), F. (16-8-49), **D. V. Sarovar & Co.** (426)

†**Venkatachari, Vankipuram Narasimhachari, A.** (2-1-52), Income-tax Officer. (2121)

**CHAMPION REEF (Kolar Gold Fields)**

†**Narayanan, Mandyam Dhati, B.A., A.** (1-7-49), C/o Champion Reef/Ooregum Joint Operation. (750)

**CHIDAMBARAM**

**Balasubramanian, A., A.** (1-7-49), 101, East Car Street. (1080)

**CHITTOOR**

**John, Kola Henry, A.,** (23-3-50), High Road. (1681)

**Narasimhan (K. V.) & Co.**, 234/7 Gandhi Road.

**Narayanaswamy, Mallichetti, B.A., A.** (25-11-50), 129/14, Subedar Street. (1906)

**Srinivasan, Parthasarathy, B.Com., A.** (17-10-51), **K. V. Narasimhan & Co.**, 234/7, Gandhi Road. (2090)

**CHITTUR**

†**Kalyana Krishnan, C. R., B.Sc., A.** (1-10-52), South Village. (2294)

**COCHIN**

**Ayyar, A. S. Krishna, B.Com., A.** (4-9-52), with **Varma & Varma**, Mattancherry P.O. (2273)

**Jacob (K. U.) & Co.**, Bazar Road, Mattancherry.

**Jacob, K. U., B.Sc., A.** (1-7-49), **K. U. Jacob & Co.**, Bazar Road, Mattancherry. (1327)

†**Parameswaran, Aiyalam Sundaram, B.A., G.D.A., A.** (1-7-49), C/o Peirce Leslie & Co., Ltd. (415)

**Varma, Kerala, B.A., B.Com., G.D.A., A.** (1-7-49), F. (16-8-49), **Varma & Varma**, New Road. (393)



## COCHIN—(Contd.)

**Varma & Varma**, New Road.

Venkatanaryanan, Singakulam, B.Com., A. (1-11-51), 2/443, New Road, Mattiancherry. (2103)

## COIMBATORE

†Ananthanarayana, V., G.D.A., A. (3-9-51), Manager, Kothari Textiles Ltd., Singanaliur. (2072)

Ayyengar, Kuppuswami Ramakrishna, G.D.A., A. (1-7-49), F. (28-1-50), 9/92, Ratnasabapathi Mudaliar Road, R.S. Puram P.O. (475)

Balakrishnan, G.D.A., A. (25-2-53), 5/7, Old Post Office Road. (2425)

Doraiswami, N. R., B.Com., A. (12-2-52), **Daraiswami & Velayutham**, 5/27, Huzur Road. (2138)

**Doraiswami & Velayutham**, 5/27, Huzur Road.

Gopalaiyer, Kangayam Venkatanarayanaiyer, B.A., G.D.A., A. (1-7-49), F. (16-8-49), "Saraswati Lakshmi Nilayam", 10/11, Ponnurangam Road West, R.S. Puram P.O. (129)

Gopalakrishnan, Puliur Srinivasaraghavachari, B.A., A. (16-11-50), Premises of Bank of Baroda Ltd. (Upstairs), Big Bazar Street. (1901)

**Hariachar (C. P.) & Co.**, "Padmalaya", Telugu Brahmin Street.

Hariachar, Coimbatore Padmanabhachar, G.D.A., A. (1-7-49), F. (16-8-49), **C. P. Hariachar & Co.**, "Padmalaya", Telugu Brahmin Street. (220)

**Jagannatham & Co.**, 77, Thomas Street.

Jagannath, Curpoor Varadachari, G.D.A., A. (27-1-51), **Jagannatham & Co.**, 77, Thomas Street. (1944)

Jagannathan, Melappalayam Sudarsanam, G.D.A., A. (1-7-49), F. (16-8-49), **M. S. Krishnaswami & Jagannathan**, "Sudarsanam", Ratna Sabhapati Puram Post. (180)

Krishnamoorthy, Sivar, A. (1-7-49), F. (16-8-49), No. 28, Narayandoss Jamnados Lay-out, Cross Cut Road. (522)

Krishnamurthy, S., B.Com., A. (3-2-53), 91, Karuppa Gownder Street. (2388)

Krishnamurti, C. S., B.Sc., A. (1-7-49), 14/38A, Oppanakara Street. (1156)

**Krishnaswami & Jagannathan (M. S.)** Rathnasabapathi Mudaliar Road, Rathnasabapathipuram P. O.

Kuppuswamy, Velamkanni, A. (1-6-50), **Suri & Co.**, 8/34, Jail Road. (1751)

Narasimham, K. B., B.Sc., (Hons.), A. (16-4-52), 34, Telugu Brahmin Street. (2192)

Narayan, Venkataramaiyer Anantha, G.D.A., A. (1-7-49), 9/68, Sambandam Road, R. S. Puram. (84)

Raghavendra Rao, Palladam Nagaraja Rao, A. (1-7-49), F. (30-5-52), **C. P. Hariachar & Co.**, "Padmalaya", Telugu Brahmin Street. (1075)

Rajan, Nallam Chakravarthi, G.D.A., A. (1-7-49), F. (16-8-49), 7/70-D, Jail Road. (130)

**Ramachandran & Srinivasan**, 58-59, Variety Hall Road.

Ramaswami Aiyar, N. S. A. (1-7-49), F. (16-8-49), "Rama Bhavan", Jail Road. (883)

Ramaswamy, Mandakolathor Subramonia, B.A., G.D.A., A. (1-7-49), C/o I. Stanes & Co., Ltd. (221)

Ramaswamy Iyer, Mathur Sankara Iyer, A. (18-8-50), C/o T. Stanes & Co. Ltd., P. B. No. 12. (1833)

†Rathnam, K.R., B.Com., A. (23-10-52), 4/42-D, Trichy Road, Ramanathapuram. (2316)

Sampath, N., B.Com., A. (6-2-53), Government Arts College Road. (2394)

†Sastri, Dorbala Balagangadhara, A.S.A.A., A. (24-5-50), C/o Tea Estates India Ltd., Race Course Road. (1740)

Seshagirisachar, Coimbatore Hanumantachar, A. (17-4-51), 22/60, Raja Street. (1988)

Srinivasan, Melappalayam Sudarsanam, B.A., G.D.A., A. (1-7-49), F. (16-8-49),

## COIMBATORE (Contd.)

**M. S. Krishnaswami & Jagannathan**, "Sudarsanam", Ratna Sabhapati Puram Post. (434)

Srinivasan, S. M.A., A. (21-3-52), **Ramachandran & Srinivasan**, 58-59, Variety Hall Road. (2179)

Subbachar, Dindigul Venkatanarasimha, B.A., A. (1-7-49), F. (16-8-49), Sri Guru Nivas, 33, Telugu Brahmin Street. (466)

†Subbaraman, V. G., A. (30-6-62), C/o T. Stanes & Co. Ltd., Race Course. (2227)

Subbarathnam, Kadathur Visvanatha, G.D.A., A. (1-7-49), F. (16-8-49), 23, Avanashi Road. (173)

Subramania Aiyar, V. K., G.D.A., A. (1-7-49), F. (16-8-49), 10/31, Subramania Mudaliar Road, R. S. Puram. (432)

Subramenyam, K. S., Ganapathy, M.A., A. (1-7-49), F. (30-4-50), 56, Sastry Road. (732)

**Suri & Co.**, 8/34, Jail Road.

†Thiruvengkatachari, R., A. (19-9-50), with **M. S. Krishnaswami & Jagannathan**, R. S. Puram Post. (1871)

Veeraraghavan, C. V., A. (1-7-49), F. (18-7-50), 275, Raja Street. (345)

Velayutham, K., B.A., A. (4-2-53), **Doraiswami & Velayuthan**, 5/27, Huzur Road. (2390)

Venkataraman, Ramaswamy, G.D.A., A. (1-7-49), F. (16-8-49), 9/85, Rathnasabapathi Mudaliar Road, Rathnasabapathipuram Post. (223)

†Venkataraman, Sundaresa, M.A., A. (1-7-49), C/o Pykara Electricity System. (687)

†Venkatesan, T. A., B.A., A. (3-3-52), C/o Shri N. C. Rajan, 70-D, Jail Road. (2173)

Visvanathan, Sanapparatti Venkatarama, G.D.A., A. (1-7-49), with **M. S. Krishnaswami & Jagannathan**, R. S. Puram P. O. (555)

## COONOOR (Nilgiris)

Balakrishna Ayyar, K. N., B.A., L.T., A. (4-7-50), "Looville". (1776)

Subramaniam, Perumkolam Sankarasastri, A. (21-12-50), Acting Secretary & Accountant, The United Planters Association of Southern India, "Glenview". (1923)

## CUDDALORE N.T.

Subramanyam, Namblyur Sundaram Iyer, B.Com., A. (16-9-51), 23, Appavu Mudali Street. (2076)

## CUDDALORE O.T.

Krishnamoorthy, S., G.D.A., A. (1-7-49), F. (16-8-49), 27, Kalla Chetty Street. (532)

## DINDIGUL

Rangaswamy Iyyengar, Sitraram, G.D.A., A. (1-7-49), F. (16-8-49), **S. R. Swamy & Co.**, No. 6, East Car Street. (300)

**Sundaram & Srinivasan**, 173, East Car Street.

**Swamy (S. R.) & Co.**, No. 6, East Car Street.

Veerasamy, R., A. (1-7-49), 20, Society Street. (1335)

## ELURU (West Godavary Dt.)

Bhimeswara Rao, Kolagotla, B.Com., G.D.A., A. (29-2-52), F. (2-5-52), Powerpeta. (2171)

**Rao & Rao**, Rama Chandra Rao Pet.

Subba Rao, Kambhammettu Venkata, B.A., A. (11-1-51), **Rao & Rao**. (1934)

## ERODE

**Ganapati (U. R.) & Co.**, Mangala Vilas.

Ganapati Iyer, Uttamapalayam Ramaswami, G.D.A., A. (1-7-49), F. (16-8-49), **U. R. Ganapati & Co.**, "Mangala Vilas", Karungalapalayam Extension. (62)

## ERODE—(Contd.)

Kalyanasundaram Aiyar, Vaidyanatha, G.D.A., A. (1-7-49), F. (27-6-50), "Raja Buildings", Chairman S. K. Chennappa Gounder Street. (977)

Parthasarathy, Nallan Chakravarthy, M.A., A. (3-12-51), N. C. Rajagopal & Co., Agraharam Street. (2116)

**Rajagopal (N. C.) & Co.**, Agraharam Street.

Rajagopal, Nallan Chakravarthi, G.D.A., A. (1-7-49), F. (16-8-49), N. C. Rajagopal & Co., Agraharam Street. (156)

Rajagopalan, R., A. (1-7-49), 114, Agraharam Street. (684)

## ERNAKULAM

Ayyar, Krishna Ramalinga, B.A., A. (24-8-49), **Menon & Ayyar**, Varappan's Building, Broadway. (1581)

**Ganesa Iyer (T. V.) & Co.**

Ganesa Iyer, Tripunithura Vceraraghava Iyer, A. (11-10-52), **T. V. Ganesa Iyer & Co.** (2309)

**Menon & Ayyar**, Varappan's Building, Broadway.

Menon, M. C., B.A., A. (1-7-49), F. (12-3-50), **Menon & Ayyar**, Varappan's Building, Broadway. (939)

Nair, Kunnath Raghavan, G.D.A., A. (1-7-49), F. (22-6-50), **Varma & Varma**, T. D. Road. (523)

**Varma & Varma**, T. D. Road.

Prabhakaran, S., B.A., B.Com., A. (18-8-51), C/o Shri C. D. Sridhara Prabhu, M.A., B.L., Karikkamuri Cross Road. (2053)

## GUDUR

Rao, Y. Gopala, B.A., A. (1-7-49). (1233)

## GUNTUR

**Ketharaju Subba Rao & Co.**, 2nd Line, Brodipet.

**Lakshmaiah (Ch. V.) & Co.**, Patnam Bazar.

Lakshmaiah, Chimakurti Venkata, G.D.A., A. (1-7-49), F. (16-8-49), **Ch. V. Lakshmaiah & Co.**, Patnam Bazar. (592)

**Ramachandra Rao (P.) & Co.**, Arundelpet, 7th Line.

Rao, Chillara Ramakoteswara, B.Com., A. (22-9-52), Patnambazar. (2266)

Subba Rao, Ketharaju, B.A., A. (1-7-49), F. (16-8-49), **Ketharaju Subba Rao & Co.**, 2nd Line, Brodipet. (707)

Umamaheswar Rao, Vadlamani, B.Sc., A. (9-9-52), with **P. Ramchandra Rao & Co.**, Arundelpet, 7th Line. (2275)

## GULBARGA

†Gadgil, Raghunath Govind, B.Com., A. (10-4-51), with **P. S. Subramania Iyer & Co.**, P. K. Jajee Building, Fort Road. (1984)

**Patel (B. H.) & Co.**, Humnabad Base.

**Subramania Iyer (P. S.) & Co.**, P. K. Jajee Building, Fort Road.

## HOSPET

Rao, Maghanahalli Desai Srinivasa, B.Com., A. (24-4-52), Main Bazar. (2199)

## HYDERABAD (Dn.)

Baria, Kalkhushru Eduljee, B.Com., G.D.A., F.S.A.A., A. (1-7-49), F. (22-6-51), **S. B. Billimoria & Co.**, Bashir Bagh Road. (453)

Bhoj Raj, B.Com., A. (10-4-51), Gulzar Houz, Charkaman. (1980)

**Billimoria (S. B.) & Co.**, Bashir Bagh Road.

**Bohra (M. R.) & Co.**, 579 Station Road.

Bohra, Mahomedhoy Rasulbhoy, B.Com., G.D.A., A. (1-7-49), F. (9-10-50), **M. R. Bohra & Co.**, 579, Station Road. (478)

‡Charl, Tiruvalliangudi Ramanuja Narasimha, G.D.A., A. (1-7-49), F. (12-3-50), Room No. 8, Neo Mysore Cafe. (153)

**Dastgir (S. G.) & Co.**, Imperial Post Office Lane, Abid Road.

Dastgir, Syed Gulam, B.Com., A. (1-7-49), F. (16-8-49), **S. G. Dastgir & Co.**, Imperial Post Office Lane, Abid Road. (727)

## HYDERABAD (Dn.)—(Contd.)

†Datta, Mahesh, M.A., LL.B., A.S.A.A., I.A. & A.S., A. (1-7-49), Examiner, Office of the Accountant General. (709)

**Gopalakrishna Rao (A.) & Co.**, B-6-56, Sultan Bazar.

Govindaraj, Srinivasa, A. (21-3-50), **S. G. Raj & Co.**, Opposite Head Police Station, Sultan Bazar. (1670)

Jagadisan, U. P., G.D.A., A. (1-7-49), F. (1-8-49), **Nataraja Iyer & Co.**, Abid Road, Post Box No. 157. (543)

Krishnan, A. S., G.D.A., A. (1-5-50), F. (1-6-51), No. 3, T. Swamy Vilas, Kutubi Guda, Imlibam. (1708)

†Mehta, Ghanshyam Bhogllal, B.Com., A. (8-10-50), Income-tax Officer, C/o Office of the Commissioner of Income-tax, Abid Road. (1876)

**Murthy & Co.**, Gunfoundry.

†Narasimhamurty, Pillutla, B.Com., A. (1-4-53), C/o M. V. Katumbarao, Bank of Baroda Ltd. (2456)

**Nataraja Iyer & Co.**, Post Box No. 157, Abid Road and Nataraja Villa, Himayatnagar.

Nataraja Iyer, Angarai Sundaraswara Ananda, G.D.A., A. (1-7-49), F. (16-8-49), **Nataraja Iyer & Co.**, Abid Road, Post Box No. 157. (31)

**Pal & Murti**, B/2-300, Troop Bazar.

**Patel (B. H.) & Co.**, B-10-717, Residency Road.

**Raj (S. G.) & Co.**, Opposite Head Police Station, Sultan Bazar.

Rajagopal, A. N., A. (1-7-49), **Nataraja Iyer & Co.**, Abid Road, P.B. No. 157. (1458)

**Rajaram & Co.**, 97, Chirag Ali Lane.

Rajaram, Krishnaswamy, G.D.A., A. (1-7-49), F. (29-11-50), **Rajaram & Co.**, 97, Chirag Ali Lane. (240)

†Ramadoss, Dronamraju, B.A., A. (1-7-49), C/o The Osmanshahi Mills Ltd., The Assam Jahi Mills Ltd. 159, Gunfoundry Road. (1225)

Ramanathan, A. N., A. (1-7-49), F. (24-7-52), **Nataraja Iyer & Co.**, Abid Road Post Box No. 157. (1145)

Rao, A. Gopalakrishna, B.Com., A. (3-10-50), **A. Gopalakrishna Rao & Co.**, B-6-56, Sultan Bazar. (1873)

Sambandamurthy, A., G.D.A., A. (1-7-49), F. (16-8-49), **Murthy & Co.**, Gunfoundry. (639)

Sapthrushy, E., A. (1-7-49), **N. M. Swamy & Co.**, 18, Keshri Buildings, Nizam Shahi Road. (1354)

Sastri, Duggirala Venkata Subrahmanya, B.Com., A. (26-5-50), with **S. B. Billi-Moria & Co.**, Bashir Bagh Road. (1745)

†Shareef, Khizr Ali, G.D.A., A. (1-7-49), Chief Auditor, Co-operative Societies. (299)

**Swamy (N. M.) & Co.**, 18, Kesar Building, Nizam Shahi Road.

## KAKINADA

Hanumantha Rao, Mosalikanty, G.D.A., A. (1-7-49), Thirumalarao Street, Gandhinagar. (1132)

†Kasiviswanadham, Nalam, B.Com., A. (2-3-53), Nalam's Lane. (2430)

**Krishna Rao & Co.**, Sri Rukminisa Bhavanam, Venkataratnapuram.

Krishna Rao, Gujjari Venkata, B.Com., A. (1-4-53), Suryaraopeta. (2453)

Krishna Rao, Kopalley, G.D.A., A. (1-7-49), F. (3-3-50), **Krishna Rao & Co.**, Sri Rukminisa Bhavanam, Venkataratnapuram. (64)

## KANCHEEPURAM

**Narasimhan (K. V.) & Co.**, 67-A, Rajampet Street.

## KARAIKUDI

**Aiyar & Co.**, Sekkalai.

**Chari & Co.**, Indian Bank Buildings.

## KARAIKUDI—(Contd.)

Iyer, T. R. Kalyanarama, B.A., G.D.A., A. (1-7-49), **Aiyar & Co.**, Sekkalai. (544)

Krishnan C., B.A., A. (2-6-51), Muthupatnam. (2010)

Kuppuswami, S., B.A., G.D.A., A. (1-7-49), F. (16-8-50), Post Box No. 29, 29, Maharanombu Agraharam. (587)

**Narayana Iyer (S.)**, Maharnombu Agraharam.

Sankaran, A. N., B.A., A. (26-4-51), Maharnombu Agraharam. (1991)

Vasudevan, S., G.D.A., A. (1-7-49), 30, Maharnombu, Agraharam. (582)

## KARUR

Krishnan, P. S., B.A., A. (1-7-49), Sri Sakhti Vilasa Vaidyasala, Srinivasapuram. (1254)

Krishnaswami, P. V., B.Sc., A. (1-7-49), No. 8, Narasimhapuram Street. (1236)

**Rajagopal (N. C.) & Co.**, 13, South Street.

**Ramanujam (N.) & Co.**, Srinivasapuram.

Ramanujam, N., B.A., A. (1-7-49), **N. Ramanujam & Co.**, Srinivasapuram. (1492)

Ramaswamy, Manavasi Rengaswami, A. (1-7-49), **N. C. Rajagopal & Co.**, 13, South Street. (1483)

Ramiah, Harihara Iyer, B.A., A. (1-7-49), F. (9-5-52), No. 4, Pandarinathan Sanpadhi Street. (1079)

**Sreenivasan (N. C.) & Rajagopal (N. C.) & Co.**, No. 13, South Street.

## KARUVATTA

Eappen, K. I., A. (2-7-51), Kochupurakal House. (2033)

KAVITAM (West Godaveri Dist.)

Rao, Gady Krishna, B.Com., A.S.A.A., A. (4-12-52). (2336)

## KOZHIKODE

†Gopalan, Kalanapuram, B.A., A. (1-7-49), C/o Pierce Leslie & Co., Ltd. (945)

†Joseph, Thomas, B.A., A. (1-7-49), Indian Assistant, C/o Peirce Leslie & Co. Ltd. (963)

†Kumaran, Kelath, B.A., A. (16-2-52), C/o Peirce Leslie & Co. Ltd. (2146)

Menon, Parappil Ramakrishna, B.Com., A. (16-6-52), **T. K. Menon & Co.**, Pathiyara. (2224)

Menon, M. Krishnan Kutty, G.D.A., A. (1-7-49), "Krishna Vilas", Bilathikulam Road, P.O. Eranthipalam. (536)

**Menon (T. K.) & Co.**, P.O. Puthiyara.

Menon, Thrikandyur Karunkara, B.A., G.D.A., A. (1-7-49), F. (16-8-49), **T. K. Menon & Co.**, P.O. Puthiyara. (435)

Nambiyar, Kottayam Kadangode Sridharan, B.A., A. (28-3-51), with **Varma & Varma**, Eranthipalam. (1976)

Parmasivan, Subramania, B.A., G.D.A., A. (1-7-49), F. (16-8-49), "Santhi Bhuvan" Chalapuram P.O. (67)

Subbaraman, Tarakad Rangantha, G.D.A., A. (1-7-49), F. (16-8-49), **K. K. Thampan & Co.**, Raman Menon Road, Chalapuram. (229)

**Thampan (K. K.) & Co.**, Raman Menon Road, Chalapuram.

**Varma & Varma**, Eranthipalam.

## KOTTAYAM (TRAVANCORE)

**Cheriyar & Cheriyar**, Valanjar House, Chetty Street.

Cheriyar, Valanjar Kuruvilla, B.Com., A. (23-8-50), **Cheriyar & Cheriyar**, Valanjar House, Chetty Street. (1849)

Jacob, E. C., A. (24-3-51), **Jacob & Mathew**, K. K. Road. (1975)

**Jacob & Mathew**, K. K. Road.

## KOTTAYAM (TRAVANCORE)—(Contd.)

Joseph, T. V., B.Com., A. (1-7-49), Statistical Officer & Chief Accountant, The India Rubber Board. (1293)

Thomas, O., B.Com., A. (24-1-51), Near T. B. Junction. (1941)

## KUMBAKONAM

Krishnaswami, J., B.A., A. (1-7-49), **G. Natesan & Co.**, 4, Dabi Middle Street. (1323)

Narasimhan, K., B.A., A. (1-7-49), 18, Big Street. (946)

**Natesan (G.) & Co.**, No. 4, Dabir Middle Street.

Natesan, Gopalakrishna Iyer, G.D.A., A. (1-7-49), F. (16-8-49), **G. Natesan & Co.**, 4, Dabir Middle Street. (116)

Sundaram, Kalyana Krishnamurthy, A. (1-7-49), 45, East Iyen Street. (468)

Venkataraman, S., B.A., G.D.A., A. (1-7-49), F. (16-8-49), **S. Venkatram & Co.**, 22, Banadurai Sannadhi Street. (654)

**Venkatram (S.) & Co.**, 22, Banadurai Sannadhi Street.

## KURNOOL

Subrahmanyam, Kasturi, B.Com., A. (14-12-51), 13/2, Fort. (2119)

Trumalarao, Desapandi, G.D.A., A. (1-7-49), Fort. (402)

## LINGASUGAR (Deccan)

†Gundu Rao, Guler Srinivasa Rao, G.D.A., A. (1-7-49), Chief Accountant, Hyderabad Gold Mines Co. Ltd., Hatty. (796)

## MADHURAI

Adimoorthi, Dhupagunta S., B.A., A. (1-7-49), **L. Sivaram & Co.**, 36, Khausa-mettu Street. (1437)

**Ford Rhodes Parks & Co.**, Madura Mills Buildings.

Ganesan, A. K., B.Com., A. (12-9-52), No. 11, Perumal Tank Street, East Street. (2279)

†Iyengar, R. A. D., G.D.A., A. (1-7-49), 29, Second Street, Shenoy Nagar, Tellakulam Post. (1204)

**John (K.) & Co.**, 5, North Masi Street.

Krishnamoorthy, M. R., B.A., G.D.A., A. (1-7-49), F. (16-8-49), 5, West Masi Street. (348)

Krishnan, M., B.A., A. (16-2-52), **Sundaram & Co.**, Y.M.C.A. Buildings. (2148)

Nachadalingam, Arumugam, G.D.A., A. (1-7-49), F. (16-8-49), 79, Mela Chetty Street. (177)

**Narayana Iyer (S.) & Rangaswami (K. E.)**, 27, West Chitral Street.

Narayanan, Sivasallam, G.D.A., A. (1-7-49), F. (16-8-49), **S. Narayana Iyer & K. E. Rangaswami**, 27, West Chitral Street. (210)

Padmanabhan, S., B.Com., A. (1-7-49), **Suri & Co.**, 183, Palace Road. (1243)

**Peri Thiagraj & Co.**, 216, Naicker Street.

Raja, S. N. Ramakrishna, B.Com., A. (24-1-53), **Sanker & Co.**, 24, Dhanappa Mudali Agraharam. (2378)

†Rajagopalan, V., B.A., A. (23-12-50), Chief Accountant, Government Electricity Department. (1925)

**Raju & Co.**, 417, North Masi Street.

Raju, T. S., B.Com., A. (21-8-51), **Raju & Co.**, 417, North Masi Street. (2061)

**Ramachandran (P. V.) & Co.**, 47-A, Pechlamman Street.

Ramakrishnan, N. S., B.A., A. (21-10-52), 166, Ramnad Road. (2314)

Rangaswami, K. E., B.Sc., A. (1-7-49), **S. Narayana Iyer & K. E. Rangaswami**, 27, West Chitral Street. (1287)

Sathiamurthy, Y., B.Com., A. (26-7-52), **Peri Thiagraj & Co.**, 216, Naicker Street. (2237)

Seshan, Ramaswamier, G.D.A., A. (1-7-49), F. (16-8-49), 4, Chokappa Naicker Street. (261)

## MADHURAI—(Contd.)

**Shankar & Co.**, 24, Danappa Mudali Street.

**Sivaram (L.) & Co.**, 36, Khansamettu Street.

Sivaram, Lakshmana, G.D.A., A. (1-7-49), F. (16-8-49), **L. Sivaram & Co.**, 36, Khansamettu Street. (214)

Sivasamban, Tiruvalam Kumaraswami, B.A., B.L., A. (19-8-50), C/o Madura Mills Co., Ltd. (1836)

†Sivasubramaniam, K., B.A., A. (1-7-49), Deputy Chief Accountant, T. V. Sundaram Iyengar & Sons Ltd., 21, Goods Shed Street. (1048)

Srinivasan, Simile Krishnaiyar, B.Com., A. (1-7-49), F. (16-8-49), No. 7 Rajji Road, Gandhinagar, Tallakulam Post. (162)

Subramanian, Krishna Iyer, B.A., A. (1-7-49), F. (16-8-49), 10, Perumal Tank Square. (413)

Subramanian, T. G., B.A., A. (20-11-51), 5, Adimoolampillai Agraharam. (2112)

**Sundaram & Co.**, Y.M.C.A. Buildings.

Sundaram, S. Alagu, A. (1-7-49), F. (16-8-49), **Sundaram & Co.**, Y.M.C.A. Buildings. (824)

**Sundaram & Srinivasan**, 68, Dhanappa Mudali Street.

**Suri & Co.**, 183, Palace Road.

Thiagarajan, Peri, B.Com., A. (26-6-50), **Peri Thiagraj & Co.**, 216, Naicker New Street. (1769)

Venkatasubramanian, Narasimha, A. (1-7-49), **P. V. Ramachandran & Co.**, 47-A, Pechlamman Street. (752)

Venkateswaran K., A. (1-7-49), **L. Sivaram & Co.**, 36, Khansamettu Street. (1208)

Yenga Ramanathan, P., B.Com., A. (28-8-52), No. 11, Perumal Tank Street, East Row. (2263)

## MADRAS

Abideen, I. Zainul, B.A., A. (21-3-50), **A. M. Ubaidulla & Co.**, 5, Marakayya Labbal Street, Harbour Dn. (1665)

**Aiyer & Co.**, 183, Mount Road.

Aiyer, B. P. Jayarama, G.D.A., A. (1-7-49), F. (18-7-50), 6, Radhakrishnan Street, Thyagarayanagar. (495)

**Aiyar (V. S.) & Co.**, No. 363, Esplanade.

†Amirthalingam, Nagar Sundaresa, G.D.A., A. (1-7-49), F. (16-8-49), "Rajasthan", No. 1, Vidwan Sundara Mudali Road, Numgambakkam. (694)

Ananthanarayanan, Nuranil Naganathan, A. (1-7-49), F. (12-3-50), 32, Alarmelumangapuram, Mylapore. (641)

Arjunan, K. A., B.Com., A. (22-3-52), Internal Audit Department, Amalgamations Ltd., 35/3, Mount Road, (2181)

Arunajatal, Panchapakesa, G.D.A., A. (1-7-49), F. (21-5-51), 9/22A, Broadway (Upstairs). (184)

Ashton, John, A. (1-7-49), F. (12-3-50), **Fraser & Ross**, Barrow House, 12, McLean Street, Post Box No. 1352. (614)

Ayyangar, R. Rajagopala, B.A., A. (18-5-50), 5/23, Edward Ellots Road, Mylapore. (1734)

†Ayyar, K. Sama, A. (11-10-52), Padma Nivas, 31, Ranganatham Street. (2310)

Balangangadharan, Ramadas, A. (1-7-49), F. (13-1-51), No. 2, Norton First Lane Mandaveli P.O. (867)

Balasubramanian Rajagopala, B.A., A. (13-11-50), 23, Venkatarama Naidu Street, Perambur. (1896)

Bam, Pesi, N., A. (1-7-49), F. (28-8-52), **M. K. Dandeker & Co.**, 16, Moore Street, Second Line Beach. (1159)

Bindon, Sydney Albert, A. (1-7-49), F. (16-8-49), **Fraser & Ross**, Barrow House, 12, McLean Street, Post Box No. 1352. (324)

## MADRAS—(Contd.)

Blenkinsop, Norman, A. (1-7-49), F. (7-7-51), **Fraser & Ross**, Barrow House, 12, McLean Street, Post Box No. 1352. (613)

**Brahmayya & Co.**, Andhra Insurance Buildings, 337, Thambu Chetty Street.

Brahmayya, Parvatanehi, B.A., A. (1-7-49), F. (16-8-49), **Brahmayya & Co.**, Andhra Insurance Buildings, 337, Thambu Chetty Street, George Town. (266)

†Carron, Leonard Francis, G.D.A., A. (1-7-49), C/o Gillanders Arbuthnot & Co., Ltd., No. 3, North Beach Road. (1326)

†Chacko, Jacob, A. (3-11-52), Asstt. Manager (Accounts), Parry & Co., Ltd., Dare House, P.O. Box No. 12. (2320)

**Chellappa (S.) & Co.**, 69, Big Street, Triplicane.

Chellappa, S., A. (17-4-50), **S. Chellappa & Co.**, 69, Big Street, Triplicane. (1699)

†Choudary, Venigalla Pichalah, B.A., B.Com. (Lond.), A.S.A.A., A. (1-7-49), Accountant Member, Appellate Tribunal, 26, Sterling Road, Cathedral P.O. (1453)

Dakshinamurthy, Karra, B.A., A. (1-7-49), F. (16-8-49), **Karra & Co.**, Narayan Castle, 10-B, Edward Elliotts Road, Mylapore. (673)

Dandekar, Ganesh Mahadev, B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **M. K. Dandekar & Co.**, 16, Moore Street. (421)

**Dandekar (M. K.) & Co.**, 16, Moore Street, Second Line Beach.

Deavin, John, A. (1-7-49), F. (12-1-52), **Fraser & Ross**, Barrow House, 12, McLean Street, P.B. No. 1352. (1092)

Desai, Vasudev Manilal, A. (1-7-49), **M. K. Dandekar & Co.**, 16, Moore Street, (1245)

Dhanyakumar, S., G.D.A., A. (1-7-49), F. (11-11-49), 1, Lakshmikantham Street, Thyagarayanagar. (644)

**Doraiswamy (A. R.) & Co.**, 117, Armenian Street.

Doraiswamy, A. R., G.D.A., (1-7-49), F. (16-8-49), **A. R. Doraiswamy & Co.**, 117, Armenian Street. (505)

†Douglass, Reginald Ward, A. (1-7-49), C/o Burmah-Shell, P.O. Box 157, Esplanade. (1491)

**Fraser & Ross**, Barrow House, 12, McLean Street, P.B. No. 1352.

Ganapathy, Venkatasubbler, B.A., A. (17-4-52), 65, Katchery Road, Mylapore. (2195)

Gnananandulu, Kappagantulu, G.D.A., A. (1-7-49), F. (16-8-49), 34, Godown Street, George Town. (133)

†Goodwin, John Stanley, A. (1-7-49), F. (16-8-49), C/o Binny & Co., (Madras) Ltd., Post Box No. 66. (323)

†Gopalachary, Krishnaswamy, B.A., A. (1-7-49), C/o William Jacks & Co. Ltd., National Bank of India Buildings, First Line Beach. (563)

Gopalakrishnan, Pallavaram Swaminadha, B.A., B.L., A. (1-7-49), F. (1-7-52), "Krishnas", 43, Sir Thiyagaraya Road, T'Nagar. (1106)

†Gopalakrishnan, T. S., B.Com., A. (1-7-49), 173, Lloyds Road. (1516)

Gopalakrishna Rao, Kalmadi, G.D.A., A. (1-7-49), F. (16-8-49), 20, Thambu Chetty Street. (193)

†Gorer, Donald Solomon, A. (1-7-49), C/o Parry & Co., Ltd., Post Box No. 12. (1122)

**Hariharan (C. S.) & Co.**, 289, Esplanade.

Hariharan, C. S., A. (1-7-49), F. (10-2-53), **C. S. Hariharan & Co.**, 289, Esplanade. (1196)

Harshavardhana, Adipudi, G.D.A., A. (1-7-49), F. (24-11-51), **V. Soundararajan & Co.**, Catholic Centre, Armenian Street. (1095)

Iyer, K. Narayana, A. (1-7-49), 51 Paripurna Vinayagar Koil Street, Mylapore. (1564)

Jagannadham Chetty, Voora, G.D.A., A. (1-7-49), F. (12-3-50), 104, Varadamuthlappan Street. (331)

Jambunathan, A. N., G.D.A., A. (1-7-49), F. (16-8-49), 26, Daivasigamani Mudallar Road, Lakshmi Puram, Royapettah. (482)

**Jayaraman (P.) & Co.**, 31/228, Govindappa Naicken Street.



## MADRAS—(Contd.)

Jayaraman, Ponnuswamy, B.Com., A. (22-7-50), **P. Jayaraman & Co.**, 31/228, Govindappa Naicken Street. (1806)

**John (K.) & Co.**, 9, Philips Street, G.T.

John, Kola. G.D.A., A. (1-7-49), F. (16-8-49), 2, Sullivan's Garden, Mylapore. (108)

Kalyanasundaram, P., G.D.A., A. (1-7-49), F. (16-8-49), **Narayana Aiyar & Co.**, 4, Bhagavantam Gupta Street, Thyagarayanagar. (668)

†Kameswara Rao, Pindiprolu, A. (12-6-51), Income-tax officer, City Circle III. (2013)

Kannappan, Kandaswami, B.A., A. (1-7-49), F. (12-3-50), **Fraser & Ross**, Barrow House, 12, McLean Street, P.O. Box No. 1352. (775)

†Karikar, C. S. R., B.A., G.D.A., A. (1-7-49), F. (16-8-49), "Sri Vilas", Lalithanagar, Santhome, Mylapore. (472)

**Karra & Co.**, Narayan Castle, 10-B, Edward Elliotts Road, Mylapore.

†Kesavlengar, Komandur, B.Com., G.D.A., A. (1-7-49), 14, Oliver Road, Mylapore. (1334)

Krishnamurthi, Anantha, G.D.A., A. (1-7-49), F. (16-8-49), **Rowe & Pal**, 12, Thambu Chetty Street, G.T. (357)

**Krishnamurti (C.) & Co.**, 8-B, First Street, Sait Colony, Egmore.

**Krishnamurthy & Co.**, 34, Acharappan Street, G.T.

Krishnamurthy, Kuchibhotla, M.A., A. (1-7-49), **Krishnamurthy & Co.**, 34, Acharappan Street, G.T. (1493)

Krishnamurti, Codati, G.D.A., A. (1-7-49), F. (16-8-49), **C. Krishnamurti & Co.**, 8-B, First Street, Sait Colony, Egmore. (92)

†Krishnamurti, Kumakonam Tyagaraja, G.D.A., A. (27-6-50), Shanti Bhavan, 106, Brodies Road, Mylapore. (1771)

Krishnan, N. C., B.Sc., A. (27-11-50), **S. Viswanathan**, 322/323, Linghi Chetty Street. (1908)

†Krishnan, Thodur Madabusi, A. (24-1-53), 11, Lakshmiapuram Road, Royapettah, P.O. (2379)

Krishna Rao, Coimbatore Purushotam, G.D.A., A. (1-7-49), 6, Gopalapuram Second Street, Cathedral Post. (1420)

Krishna Rao, Palladam Kuppu Rao, A. (27-7-50), No. 1, Srinivasa Road, Thyagarayanagar. (1813)

**Krishnaswami & Jagannathan (M. S.)**, No. 5, Sambasivan Street, Thyagarayanagar.

Krishnaswami, Varadhachari, G.D.A., A. (1-7-49), **Raman & Sarma**, 8, Ranganathan Street, Thyagarayanagar. (440)

Krishnaswamy, M. S., A. (1-7-49), F. (22-4-50), No. 9, Hindi Prachar Sabha Street, Thyagarayanagar. (926)

Krishnaswamy, S., B.A., A. (1-7-49), F. (11-12-50), Chief Auditor, Internal Audit Department, Amalgamations Ltd., Speed-A-Way Building, 35/5, Mount Road. (496)

**Kumbhat (B. M.) & Co.**, 21, China Bazar.

Kumbhat, Basant Mal, B.Com., A. (1-7-49), F. (11-11-49), **B. M. Kumbhat & Co.**, 21, China Bazar. (767)

Kunjitha Patham, Tiruppapullyur Sadhu, B.A., G.D.A., A. (1-7-49), F. (16-8-49), 25-A, Thambu Chetty Street, G.T. (150)

Kuppusamy Iyer, Krishna, G.D.A., A. (1-7-49), F. (16-8-49), **Kuppuswamy & Co.**, Bombay Mutual Building, 323, Linghi Chetty Street. (275)

Kuppuswamayya, Yanamandram, G.D.A., A. (1-7-49), F. (11-9-50), **V. Sankar Aiyar & Co.**, 110/111, Armenian Street, G.T. (264)

**Kuppuswamy & Co.**, Bombay Mutual Buildings, 323, Linghi Chetty Street.

Kuruvilla, K. G., B.A., A. (14-12-49), 334, Thambu Chetty Street. (1628)

**Lakshmiah & Co.**, 366, Esplanade.

Lakshmiah, M., A. (12-10-50), **Lakshmiah & Co.**, 363, Esplanade. (1884)

**Lovelock & Lewes**, Mercantile Bank Buildings, 1st Line Beach, P.B. No. 1720.

## MADRAS—(Contd.)

Madhava Rao, Ramnathpur Vasudeva Rao, G.D.A., A. (1-7-49), 6, Pithapuram-nagar, Teynampet P.O. (1031)

Mahadeva Iyer, Tarakad Subramania, G.D.A., A. (1-7-49), 28, Arunachala Achari Street, Triplicane. (574)

**Mahadev (V.) & Co.**, 12/6, Luz Church Road, Mylapore.

Mahadevan, Vedam, G.D.A., A. (1-7-49), F. (16-8-49), **V. Mahadev & Co.**, 12/6, Luz Church Road, Mylapore. (448)

**Mani & Co.**, 5, Konda Chetty Street.

†Mathrubutham, Lalgudi Seshasayee, B.Com., G.D.A., A. (1-7-49), No. 5, Third Street, Gopalapuram, Cathedral P.O. (456)

†Menon, Vadakepat Sankara, A. (1-7-49), C/o Shaw Wallace & Co., Ltd., P.O., Box No. 14. (1295)

Minakshisundaram, T. C., B.A., G.D.A., A. (1-7-49), F. (16-8-49), **Sundaram & Srinivasan**, 161, Mount Road. (474)

Mudaliar, Manicka Kandaswamy, G.D.A., A. (1-7-49), No. 4, Rajarathnam Street, Kilpauk. (273)

Naganathan, Nurani Anantanarayana, G.D.A., A. (1-7-49), F. (16-8-49), 32, Alarmelumangapuram, Mylapore. (87)

†Nagaraj, Sreenivasa, G.D.A., A. (1-7-49), C/o T.U.C.S. Ltd., 109, Big Street, Triplicane. (227)

Nagaratnam, Subbier, B.A., A. (12-6-51), C/o Curzon & Co., Mount Road. (2014)

Naidu, Bhandi Bakthavatsalu, B.A., G.D.A., A. (1-7-49), F. (16-8-49), 37, Godown Street. (313)

Naidu, Perambati Munuswami Varatharajulu, G.D.A., A. (1-7-49), F. (16-8-49), No. 4, Miller's Road, Kilpauk. (169)

Nandagopal, S., B.A., A. (16-4-52), 112, Varadamuthlappan Street. (2194)

**Narasimham (G. L.) & Co.**, 6, Stringers Street, G.T.

Narasimham, Gullapalli Lakshmi, G.D.A., A. (1-7-49), F. (16-8-49), **G. L. Narasimham & Co.**, 6, Stringers Street, G.T. (66)

**Narasimhan (K. V.) & Co.**, 295, Thambu Chetty Street.

Narasimhan, Kasturi Varadachari, M. A., G.D.A., A. (1-7-49), F. (16-8-49), **K. V. Narasimhan & Co.**, 295, Thambu Chetty Street. (409)

**arasimhan (R.) & Co.**, No. 2, Kondi Chetty Street, G.T.

Narasimhan Ramaswamy, B.Com., A. (28-5-51), **R. Narasimhan & Co.**, No. 2, Kondhi Chetty Street, G.T. (2003)

**Narasimhan & Sundaram**, 296, Thambu Chetty Street.

†Narasimha Rao, Moddali Jwala Venkata Lakshmi, B. Com., A. (25-7-50), 2, Kandappa Mudali Street, Triplicane. (1809)

**Narayan & Raghavan**, 37, Errabalu Chetty Street.

**Narayana Aiyar & Co.**, 4, Bhagvantham Gupta Street, Thyagarayanagar.

Narayanan, M. R., B.A., A. (22-2-52), **Narayan & Raghavan**, 37, Errabalu Chetty Street. (2164)

†Narayanan, Vallloor Krishnaswamy, B.A., A. (1-7-49), with **Fraser & Ross**, Barrow House, 12, McLean Street, Post Box No. 1352. (1388)

Narayanaswamy, Gopalakrishna, B.Sc., A. (16-2-52), with **S. Venkatram & Co.**, 313, Linghi Chetty Street. (2161)

Natarajan, Chittur Anantakrishna Ayyar, B.A., A. (1-7-49), F. (26-5-51), **D. Ranga-swamy & Co.**, 292, Netaji Subhas Chandra Bose Road. (874)

Natarajan, Krishnaswami, A. (22-11-51), C/o Shri R. Venkatram, B.A., B.L., Indian Bank Buildings, First Line Beach. (2113)

Natarajan, R., A. (1-7-49), Accountant, Indian Mutual Life Association Ltd., 10, Mount Road. (1340)

†Natarajan, Ramchandra, A. (1-9-50), 161, Lloyds Road, Royapettah. (1858)

Natarajan, V., G.D.A., A. (1-7-49), F. (16-8-49), 117, Armenian Street, G. T. (454)

Neelakantan, E. S., B.A., G.D.A., A. (1-7-49), F. (16-8-49), **Mani & Co.**, 5, Kondi Chetty Street. (577)

## MADRAS—(Contd.)

†Niyogi, Premanjan, A. (1-7-49), with **Lovlock & Lewes**, Mercantile Bank Buildings, 1st Line Beach, P.B. No. 1720. (1500)

Panchanadam, Kalpathi Viswanatha Iyer, G.D.A., A. (1-7-49), F. (16-8-49), 173, Lloyds Road, Royapettah. (499)

Pandya, Ambalal Chhaganlal, G.D.A., A. (1-7-49), F. (16-8-49), 106, Netaji Subhas Chandra Bose Road. (476)

Parasuraman, S., A. (1-7-49), **V. S. Aiyar & Co.**, 363, Esplanade. (1099)

†Parameswara Rao, A. K., B.A., B.Com., A. (23-8-50), 315, Mint Street. (1848)

**Price (R. G. N.) & Co.**, Simpson Buildings, 202, Mount Road, P.O. Box No. 335.

Price, Ronald Geoffrey Noel, B.Sc. (Lond.), A. (1-7-49), F. (11-9-50), **R. G. N. Price & Co.**, "Simpson Buildings", 202, Mount Road. (325)

**Purushottam (B.) & Co.**, 2/19, Armenian Street.

Purushottam, Batchu, G.D.A., A. (1-7-49), F. (16-8-49), **B. Purushottam & Co.**, 2/19, Armenian Street, G.T. (59)

Raghavan, Gopalachari, A. (10-4-51), **Narayan & Raghavan**, 37, Arrabalu Chetty Street. (1979)

Raghunathan, V., A. (1-7-49), F. (16-8-49), **P. S. Subramania Iyer & Co.**, 30, Lingha Chetty Street. (769)

Rajagopalacharya, M. K., A. (1-7-49), F. (16-8-49), C/o Wealth & Welfare, P.O. Box 1407. (1565)

**Rajagopalan (A. K.) & Co.**, 117, Royapettah High Road, Mylapore.

Rajagopalan, Assikadu Krishnier, G.D.A., A. (1-7-49), F. (16-8-49), **A. K. Rajagopalan & Co.**, 117, Royapettah High Road, Mylapore. (436)

†Rajagopalan, Srinivasayyar, G.D.A., A. (1-7-49), C/o Motor Industries Co. Ltd., 13, Haddows Road. (549)

Rajagopalan, Tiruvadi Swaminatha, M.A., G.D.A., A. (1-7-49), F. (16-8-49), **Aiyar & Co.**, 183, Mount Road. (165)

Rajam Aiyar, R. N., A. (1-7-49), F. (16-8-49), 20, East Mada Street, Mylapore. (10)

†Rajam, S., G.D.A., A. (27-2-51), C/o Murray & Co., 5, Thambu Chetty Street. (1962)

Rajanna, Bodapati, G.D.A., A. (1-7-49), F. (16-8-49), 3, Thambu Chetty Street. (607)

**Rajaram (V.) & Co.**, 6, Vanier Street.

Rajaram, V., A. (1-7-49), F. (22-6-50), **V. Rajaram & Co.**, 6, Vanier Street. (934)

Ramachandra Ayyar, H., B.A., A. (1-7-49), F. (21-11-52), C/o Prithvi Insurance Co. Ltd., 364-366, Netaji Road. (1047)

Ramachandra Iyer, T. S., M.A., A.S.A.A., A. (1-7-49), No. 39, Alamelumangapuram, Mylapore. (1462)

**Ramachandra Rao (P.) & Co.**, 330, Thambu Chetty Street.

Ramachandran, Alagari Narayana, G.D.A., A. (1-7-49), C/o Chandra Foundries Ltd., 55, Basin Bridge Road, Washermanpet. (1040)

Ramachandran, D., B.Sc., A. (1-7-49), F. (11-12-50), **Suri & Co.**, Second Floor, 19, Stringer Street, Loane Square, Broadway, P.O. Box 1354. (773)

†Ramaiah, A. K., B.A., G.D.A., A. (1-7-49), 27, Venkatarangam Pillai Street, Triplicane. (719)

**Ramakrishna (V. M.) & Co.**, 118, Armenian Street, Madras—1.

Ramakrishna, Vemur Masilamani, A. (1-7-49), F. (1-9-51), **V. M. Ramakrishna & Co.**, 118, Armenian Street. (1065)

†Ramakrishnan, Rajagopala Iyer, A. (1-7-49), C/o Easun Engineering Co. Ltd., 5-7, Second Line Beach. (905)

Ramalingam, Chatta, G.D.A., A. (1-7-49), F. (16-8-49), 19, Venkatachala Mudali Street, Park Town. (811)

†Ramamurthy, Anthey, A. (14-1-53), Laxmi Nivas 23, Maddox Street, Vepery. (2355)

**Raman & Co.**, 12/13, Angappa Naick Street, Top Floor.

## MADRAS—(Contd.)

- Raman & Sarma**, 8, Ranganathan Street, Thyagarayanagar.
- Ramanathan (K.) & Co.**, 20, Third Street, Gopalapuram, Cathedral P.O.
- Ramanathan, K., B.A., A. (1-7-49), F. (8-4-52), **K. Ramanathan & Co.**, 20, Third Street, Gopalapuram, P.O. Cathedral. (1124)
- Ramanathan, N. S., B.Com., A. (1-7-49), No. 4, Tank Road. (1486)
- Ramanujam, Komandur, B.A., A. (25-7-50), "Santhi Graham", 66, Lake View Road, West Mambalam. (1811)
- †Ramanujan, K. R., B.Sc., A. (1-7-49), "Santi Niketan", 9, Sivaprakasa Mudallar Road, Thyagarayanagar. (1482)
- Ramaratnam, Venkatarama, G.D.A., A. (1-7-49), 7-A, Abirramapuram, 4th Street, Teynampet Post. (284)
- Ramasubba Aiyar, Alvarkurchi Venkatasubbaiyar, B.A., G.D.A., F.S.A.A., A. (1-7-49), F. (20-4-50), 5, Thambu Chetty Street. (80)
- Ramasubramanian, K., B.A., A. (11-10-50), 34, Sydenhams Road, Periamet. (1879)
- Ramasubramanian, K. B., B.A., A. (1-7-49), **Raman & Co.**, 12/13, Angappa Naick Street, Top Floor. (1320)
- †Ramaswamy, Ananthakrishna, A. (20-8-52), 36, Big Street, Triplicane. (2247)
- Ramaswamy, Cadambal Venkatachar, M.A., G.D.A., A. (1-7-49), F. (16-8-49), Y.M.I.A. Building, Armenian Street. (291)
- Ramaswamayya, Yanamandram, G.D.A., A. (1-7-49), F. (16-8-49), Yanamandram House, 4, Lake View Road, Mambalam, Thyagarayanagar Post. (168)
- †Ram, Krishnaiah, B.Sc., A. (2-6-51), Additional Personal Assistant to the Commissioner of Income-tax. (2011)
- Ranganathan (M. C.) & Co.**, 291, Linghi Chetty Street.
- Ranganathan, Maddoor Coomandoor, A. (1-7-49), F. (16-8-49), **M. C. Ranganathan & Co.**, 291, Linghi Chetty Street, G.T. (762)
- Ranganathan, Soundararaja, G.D.A., A. (1-7-49), F. (16-8-49), 2, Kondi Chetty Street, George Town. (139)
- Rangaswami, D. V., A. (1-7-49), F. (9-5-52), **P. Ramachandra Rao & Co.**, 330, Thambu Chetty Street. (1078)
- Rangaswamy (D.) & Co.**, 292, Netaji Subhas Chandra Bose Road.
- Rangaswamy, D., A. (7-9-50), **D. Rangaswamy & Co.**, 292, Netaji Subhas Chandra Bose Road. (1863)
- †Rangaswamy, Thiruvellore Thattai, M.A., A. (24-9-49), Accountant, Standard Vacuum Oil Co., Post Box No. 115. (1602)
- Rao, P. Gopalakrishna, B.Sc., A. (26-9-49), 20, Thambu Chetty Street. (1607)
- Rao (S. S.) & Co.**, 7, Kondi Chetty Street.
- Reddy, C. Chandrasekhara, G.D.A., A. (24-6-50), F. (22-8-50), **V. Rajaram & Co.**, 6, Vanier Street. (1772)
- Rowe and Pal**, 12, Thambu Chetty Street.
- Sadagopachari, Krishnamachari, B.A., A. (1-7-49), F. (1-6-50), **Suri & Co.**, 2nd Floor, 19, Stringer Street, Loane Square, Broadway, P.B. No. 1354. (903)
- Sambamurthi, Balakrishna, B.Com., A. (18-9-52), No. 4, First Street, Abhiramapuram Teynampet P.O. (2282)
- †Sambamurti, Melakkaveri Natesa Iyer, B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), Accountant Member, Income-tax Appellate Tribunal, Madras Bench, 17, Rajaratnam Street, Kilpauk. (215)
- Sambasiva Ayyar, Ayalur Krishna Iyer, A. (1-7-49), F. (11-12-50), **R. G. N. Price & Co.**, 202, Mount Road, P.O. Box No. 335. (987)
- Sampath Kumaran & Co.**, Purushottam Buildings.
- Sampath Kumaran, P. T., A. (4-4-50), **Sampath Kumaran & Co.**, Purushottam Buildings. (1692)
- Sankar Aiyar (V.) & Co.**, 110/111, Armenian Street, George Town.
- Sankaran, Natesa, G.D.A., A. (1-7-49), F. (16-8-49), **Sankaran & Raman**, National Insurance Buildings, Esplanade. (310)

## MADRAS—(Contd.)

**Sankaran & Raman**, National Insurance Buildings, Esplanade.

†Santhanam, V., B.Com., A. (17-11-51), with **Lovelock & Lewes**, Mercantile Bank Building, 1st Line Beach, P. B. No. 1720. (2110)

Sastri, Chavali Subrahmanya, B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **Sastri & Shah**, 15, Armenian Street. (8)

**Sastri & Shah**, 15, Armenian Street.

†Seshadri, Sekharipuram Subrahmanya, B.A., A. (19-10-51), 6, Conran Smith Road. (2092)

Shankar, D. N., B.A., A. (1-7-49), F. (12-1-52), 23, Sullivan Garden Street, Mylapore. (1084)

†Shetty, M. Pradhap Chandra, A. (1-7-49), C/o Glaxo Laboratories (India) Ltd., 167, Broadway, P.B. No. 108. (1214)

Sivabhogam (Miss) R., B.A., A. (1-7-49), F. (17-6-50), 15, Armenian Street. (512)

Sivaramakrishnan, Ayalur Krishnan, A. (1-7-49), F. (12-3-50), **Fraser & Ross**, Barrow House, 12, McLean Street, Post Box No. 1352. (960)

†Sivaramakrishnan, Nallepilli Parameswara Iyer, A. (1-7-49), 11, Rajaji Street, West Mambalam. (662)

Sivasubramanian, N., B.A., A. (28-8-51), 4/12, Grama Street, Nungambakkam, Cathedral P. O. (2069)

Soundararaja Ayyangar, Valayakaranai, B.A., G.D.A., A. (1-7-49), F. (16-8-49), **V. Soundararajan & Co.**, Catholic Centre, Armenian Street. (414)

**Soundararajan (V.) & Co.**, Catholic Centre, Armenian Street.

†Sreenivasan, Malur Doraiswamy, A. (1-7-49), F. (1-12-51), Chief Accountant, Prithvi Insurance Co. Ltd., Post Box No. 76. (923)

†Srinivasan, Dharmarajaiyer, M.A., A. (26-4-51), Superintendent, Commercial Audit Wing, Office of the Accountant-General. (1992)

Srinivasan, K. V., B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), **Sundaram & Srinivasan**, 161, Mount Road. (497)

Srinivasan, R., B.A., A. (1-7-49), F. (16-8-49), **Swami & Vasan**, Purushottam Buildings, (1st Floor), Mount Road. (854)

Srinivasaraghavan, Ananthakrishnapuram Narayanaiyengar, A. (1-7-49), F. (16-8-49), No. 3, Gopala Krishna Road, Thyagarayanagar. (99)

Sriramula, Chadalavada, B.Com., A. (9-2-53), Y.M.I.A. Buildings, Royapettah High Road. (2399)

†Stuart Smith, Willmot, A. (1-7-49), C/o Parry & Co. Ltd., Accounts Department, Post Box No. 12. (1374)

Subbarama Iyer, Kizakkencherry Narayanapattar, G.D.A., A. (1-7-49), F. (16-8-49), **Sundaram & Srinivasan**, 161, Mount Road. (188)

Subbaraman, S., B.A., G.D.A., A. (1-7-49), F. (16-8-49), **Sankaran & Raman**, National Insurance Buildings, Esplanade. (326)

Subbarama Raju, Tharimana, B.A., A. (11-11-49), 11, Kumarappa Mudali Street, Nungambakkam. (1615)

Subrahmanyam, Alwarthurichi Venkatasubbier, G.D.A., A. (1-7-49), F. (1-12-50), **V. S. Aiyar & Co.**, 363, Esplanade. (186)

**Subramania Iyer (P. S.) & Co.**, 30, Lingha Chetty Street.

Subramania Iyer, Pappakkudi Samu Sastrigal, B.A., G.D.A., A. (1-7-49), F. (16-8-49), **P. S. Subramania Iyer & Co.**, 30, Lingha Chetty Street. (54)

†Subramaniam, K. M., I.A. & A.S., A. (1-7-49), Chief Auditor, Southern Railway. (303)

Subramaniam, M., A. (1-7-49), **Sundaram & Srinivasan**, 161, Mount Road. (930)

†Subramanian, C. S., A. (1-7-49), Chief Accountant, The Madras Industrial Investment Corporation Ltd., 38, Whites Road, Royapettah. (1230)

Subramanian, K. R., G.D.A., A. (1-7-49), F. (16-8-49), 3/4, Godown Street. (616)

Subramanian, Mahadanapuram Radhakrishna, A. (1-7-49), with **Sastri & Shah**, 15, Armenian Street. (873)

## MADRAS—(Contd.)

Subramoney, Ramanatha, B.Sc., (Hons.), A. (2-4-52), **Mani & Co.**, No. 5, Kondi Chetty Street. (2183)

Sundaram, Arumugamangalam Yagnamier, M.A., A. (1-7-49), F. (4-9-52), **A. Y. Sundaram & Co.**, 189-B, Mount Road. (635)

Sundaram, M. B., A. (1-7-49), F. (16-8-49), 296, Thambu Chetty Street. (908)

**Sundaram & Srinivasan**, 161, Mount Road.

Sundaram, S., B.Sc., A. (1-7-49), 14, Kalpagambal Nagar, Oliver Road, Mylapore. (1279)

†Sundaram, V. M., B.Com., A. (20-9-51), 20, Rangier Street, Thyagarayanagar. (2079)

**Sundram (A. Y.) & Co.**, 189-B, Mount Road.

**Suri & Co.**, 2nd Floor, 19, Stringer Street, Loane Square, Broadway, P.O. Box 1354.

Suryanarayana Iyer, Subbuswami Iyer, G.D.A., A. (1-7-49), F. (16-8-49), **Suri & Co.**, 2nd Floor, 19, Stringer Street, Loane Square, Broadway, P.O. Box 1354. (9)

Suryanarayana Rao, Sriramagiri, B.A., A. (1-7-49), F. (25-5-50), **S. S. Rao & Co.**, 7, Kondi Chetty Street. (671)

†Suryanarayanan, A., M.A., A. (11-10-50), 173, Lloyds Road. (1881)

**Swami & Vasan**, Purushottam Buildings, Mount Road.

Swaminathan, M. S., B.A., A. (18-5-50), 15, Tanjore Road, Thyagarayanagar. (1732)

Swaminathan Srinivasa, G.D.A., A. (1-7-49), F. (16-8-49), 369, Esplanade, G.T. (117)

Sycd, M. Mohamed, B.A., A. (1-4-53), 5, Markaya Lebbai Street. (2466)

**Thulasi Ram & Co.**, 228, Govindappa Naick Street.

Thulasiram, Thirukkonda Rama, B.A., A. (1-7-49), F. (1-4-53), **Thulasi Ram & Co.**, 228, Govindappa Naick Street. (1202)

**Ubaidulla (A. M.) & Co.**, 5, Markaya Labbai Street, Harbour Dn.

Ubaidulla, A. Mohamed, G.D.A., A. (1-7-49), F. (16-8-49), **A. M. Ubaidulla & Co.**, 5, Markaya Labbai Street, Harbour Dn. (288)

†Unni, Cheeran Ipe, B.Sc., A. (29-2-52), C/o The Indian Oxygen & Acetylene Co. Ltd., 7-A, Vaidyanatha, Mudali Street, Tondiarpet. (2170)

†Upadrasta, Venkata Krishnayya, B.A., LL.B., A.S.A.A., A. (1-7-49), F. (16-8-49), Member, Madras Sales-Tax Appellate Tribunal, 49, First Main Road, Gandhinagar, Adyar. (255)

Vaidyanathan, G., A. (1-7-49), F. (9-5-52), with **R. G. N. Price & Co.**, 202, Mount Road. (1100)

**Vaithisvaran & Co.**, 2/105, Armenian Street.

Vaithisvaran, Terizhandur Ramaswami, G.D.A., A. (1-7-49), F. (16-8-49), **Vaithisvaran & Co.**, 2/105, Armenian Street. (373)

Varahan Thirucherl Rangaswamy, Srinivasa, B.Sc., A. (11-10-52), Room No. 32, "Pasumarthy Mansion", No. 228, Govindappa Naicken Street, G.T. (2304)

Vasudevan, L. N., B.Com., A. (14-1-53), Room No. 3, Y.M.I.A., 9, Armenian Street. (2356)

**Vedam & Co.**, 5/6, Luzchurch Road, Mylapore.

Veeraraghavan, N. N., A. (1-7-49), F. (16-8-49), **P. S. Subramania Iyer & Co.**, 30, Lingha Chetty Street. (682)

†Venkataraman, M., B.Sc., A. (1-7-49), with **Fraser & Ross**, Barrow House, 12, McLean Street, Post Box No. 1352. (1009)

Venkataraman, M. S., B.A., A. (1-7-49), with **Aiyar & Co.**, 183, Mount Road. (1506)

†Venkataraman, Nallampatti Ramakrishna, B.A., A. (5-12-52), Accountant, The Mysore Fertiliser Corporation, 31-A, North Beach Road. (2338)

Venkataraman, R., A. (16-11-50), with **Sundaram & Srinivasan**, 161, Mount Road. (1899)

Venkataraman, S., A. (21-9-49), 20, Second Beach. (1593)

## MADRAS—(Contd.)

Venkataraman, Subbuswamy, B.Sc., G.D.A., A. (1-7-49), F. (1-6-50), **Suri & Co.**, 2nd Floor, No. 19, Stringer Street, Loane Square, Broadway, P.O. Box 1354. (900)

Venkataraman, Vedam, A. (1-7-49), **Vedam & Co.**, 5/6, Luz Church Road, Mylapore. (1290)

Venkataraman, Viswanatha, A. (18-8-50), C/o The Crompton Engineering Co. (Madras) Ltd., P.B. No. 205, Second Line Beach. (1827)

Venkatasubbiah Naidu, Kondrou, G.D.A., A. (1-7-49), F. (16-8-49), 10, Mount Road. (258)

Venkatesan, Ramanathan, B.A., G.D.A., A. (1-7-49), F. (12-3-50), **Fraser & Ross**, Barrow House, 12, McLean Street, Post Box No. 1352. (351)

**Venkatram (S.) & Co.**, 313, Linghi Chetty Street, G.T.

Victor David, K. J., B.Com., A. (23-3-50), 2, Sullivan's Garden, Mylapore. (1682)

**Vijayaraghavan & Co.**, 12-A, Rajendra Prasad Street West Mambalam.

Vijaya Raghavan, P. B., M.A., A. (21-1-50), **Vijayaraghavan & Co.**, 12A, Rajendra Prasad Street, West Mambalam. (1648)

Visvanathan, E. D., B.A., G.D.A., A. (1-7-49), F. (16-8-49), **M. K. Dandeker & Co.**, No. 16, Moore Street, Second Line Beach. (554)

Visvanathan, Thiruvarambur Subramania, G.D.A., A. (1-7-49), 3, Renganathan Street, Thyagarayanagar. (112)

**Viswanathan (S.)**, 322/323, Linghichetty Street.

Viswanathan, Sellakrishna, G.D.A., A. (1-7-49), F. (16-8-49), **S. Viswanathan**, 322/323, Linghichetty Street. (185)

Viswasaratnam, Major Kola, B.A., A. (1-7-49), F. (16-8-49), 2, Sullivan's Garden, Mylapore. (652)

Vyas Ratilal P., A. (1-7-49), No. 16, Moore Street, G.T. (1284)

†Wonfor, Herbert Ison, A. (1-7-49), C/o Parry & Co., Ltd., Post Box No. 12. (249)

Yousuf, Sheik Mohammed, B.Sc., A. (1-7-49), 67, Muthu Muduli Street, Royapeetah. (1123)

## MANDYA (Mysore)

Muthuswamy, Krishnaswamy Iyer, G.D.A., A. (1-7-49), Accountant, The Mysore Sugar Company Ltd. (236)

## MANGALORE

†Basri, K. Nagappa, B.A., A. (1-7-49), General Manager & Secretary, The Karnataka Bank Ltd., P.B. No. 113. (1167)

Hegde, Palli Mahabala, G.D.A., A. (1-7-49), F. (16-8-49), Kodialball. (46)

Herbert, Dicksy Saret, B.A., A. (1-7-49), C/o Peirce Leslie & Co., Ltd. (1184)

Krishna Rau, Mundkur Srinivas, A. (1-7-49), F. (16-8-49), Kodialball, Church Road. (890)

Mohan, Baleball, B.Com., A. (4-10-52), C/o Mrs. B. Dasannachar, Pentlandpet. (2297)

Nayak, Ullal Varadaraja, B.A., A. (26-9-49), Car Street. (1608)

Ranganathan, Sambasiva, B.A., G.D.A., A. (1-7-49), F. (26-1-50), Post Box No. 17, Kodialball. (262)

Rao, Adige Umanath, B.A., G.D.A., A. (1-7-49), F. (16-8-49), Canara High School Road, Kodialball Post. (353)

Rao, P. Krishna, B.A., B.Com., A. (19-3-53), "Pushpa Vihar", Bunt's Hostel Road, Kodialball. (2442)

Shantharam Rao, Bagade, B.A., G.D.A., A. (1-7-49), F. (16-8-49), Nandigudda Road. (338)

Shetty, Kandavar Thimmappa, B.A., A. (1-7-49), Mahatma Gandhi Road, Kodialball. (1331)

Shetty, V. Monappa, B.A., A. (1-7-49), Laxmi Mahal Maidan, Cross Road. (1456)

## MANGALORE—(Contd.)

**Verghese (C. P.) & Co.**, Falnir Road.

Verghese, Cheruvathoor Poulouse, M.A., B.L., A. (1-7-49), F. (18-7-50), **C. P. Verghese & Co.**, Falnir Road. (990)

## MASULIPATAM

**Eswar (B. V.) & Co.**

**Raju (P. V. S.) & Co.**

Subba Raju, Pasupaity Venkata, G.D.A., A. (1-7-49), F. (16-8-49), **P. V. S. Raju & Co.** (734)

Venkateswarlu, Bhagavathula, G.D.A., A. (1-7-49), F. (16-8-49), **B. V. Eswar & Co.** (618)

## MAYURAM (Tanjore Dt.)

Ayyar, M. R. Balasubrahmanya, A. (1-7-49), 12, Vellalar Sannadhi Street. (1563)

## MYSORE

Ananthapadmanabharao, H. N., A. (22-6-51), 1983, Kothwal Ramiah Street, Shivarampet. (2028)

Rao, G. Lakshmana, B.Com., A. (13-2-53), 192/3, Behind Central Police Station. (2409)

## NAGAPATTINAM

Varadarajan, Sadagopan, B.Sc., A. (31-10-51), 47, Nanayakara Street. (2099)

## NAGERCOIL

†Subrahmani, S. Sankara, B.Sc., A. (30-6-52), C/o P. N. Sankara Iyer, Retired Asstt. Commissioner of Exclse. (2226)

## NANDED (Hyderabad)

**Patel (B. H.) & Co.**, Station Road.

†Purohit, Nilkanthrai Balkrishna, B.Com., A. (22-1-53), with **B. H. Patel & Co.**, Station Road. (2367)

## NELLORE

Ramachandriah, Vedam, G.D.A., A. (1-7-49), F. (16-8-49), 55/A, Trunk Road. (423)

Ramanayya, Duggisetty Venkata, B.A., A. (7-11-51) W/5/372, Usman Sahebpet. (2106)

## NIZAMABAD (Hyderabad)

Krishnaswamy, P., M.A., A. (1-7-49), with **B. Purushottam & Co.**, Vasavi Bhavan, Devi Road. (894)

**Purushottam (B.) & Co.**, "Vasavi Bhavan", Devi Road.

## OORGAUM (Mysore State)

Ramachandra, Cype Ramaiya, B.A., A. (21-3-50), Assistant Accountant, K. G. F. Electricity Department. (1658)

†Ramakrishna, S. B.A., A. (16-9-51), Assistant Accountant & Cashier, Nundydroog Miner (K. G. F.) Ltd. (2077)

†Srinivasan, R., A. (1-7-49), Accountant, M/s John Taylor & Sons (India) Ltd. (1351)

## OOTACAMUND

Sundaram, Ramamurti Halasaya, M.A., A. (1-7-49), Claymont Cottage. (1227)

## PALAI (Travancore)

Srinivasa Iyer, Sankaranarayana, M.A., A. (13-3-51), (1971)



## PALGHAT

- Ramachandra Iyer, G. S., G.D.A., A. (1-7-49), F. (16-8-49), Kalapathi P.O. (306)  
 Seshadri, Mathur Sankarayar, B.A., G.D.A., A. (1-7-49), F. (16-8-49), Mattur  
 Agraharam. (100)  
 Sivaramakrishnan, Chathapuram Subramania, G.D.A., A. (1-7-49), F. (16-8-49),  
 Old Kalpathy. (134)  
 †Venkataraman, V. N., B.Sc., A. (20-11-52), C/o Shri V. S. Narayana Iyer, B.A.,  
 Retired Accounts Officer, Vettakarumakankav, Kalpathi Post. (2331)

## PANUKONDA

- †Jayaraman, Aringundram Ponnuswamy, B.A., A. (1-7-49), Sub-collector. (1515)

## PERUMBAVOOR (Via Alwaye)

- †Ramanujan, C. S., B.A., A. (28-3-51), Accountant, Vanjinad Match & Industries  
 Ltd., Mudichal. (1977)

## POLLACHI (Coimbatore Dt.)

- Ramachandran, S., A. (1-7-49), **Ramachandran & Srinivasan**, 14, Bhavani Shankar  
 Rao Street. (589)  
**Ramachandran & Srinivasan**, 14, Bhavani Sanker Rao Street.

## PRODDATUR (Cuddapah Dt.)

- Balaramaiah, Chitirala, B.Com., A. (1-4-53), 14/220, Main Bazar. (2454)  
 Narasimha Rao, Narkadamilly Lakshmi, G.D.A., A. (1-7-49), F. (16-8-49),  
**B. Purushottam & Co.**, Audit House, Gandhi Road. (556)  
**Purushottam (B.) & Co.**, Audit House, Gandhi Road.

## PUDUKOTTAI

- Chari & Co.**, "Balachandra", 3, Arantangi Road.  
 Jayaraman, Ramchandra, B.Com., A. (1-7-49), F. (13-6-51), **Chari & Co.**,  
 "Balachandra", 3, Arantangi Road. (649)  
 Kesavan, A., A. (14-8-51), 28, Marthandapuram. (2051)  
 Krishnamurthy, Lalgudi Subramanian, B.Sc., A. (21-10-52), **Chari & Co.**, 3,  
 Arantangi Road. (2313)  
 Natarajan, Subramania, A. (1-7-49), **Chari & Co.**, 3, Arantangi Road. (295)  
 Santhanam, T. M., B.A., A. (16-10-50), **S. Sundaresan & Co.**, 55, East Second Street.  
 (1885)  
**Sundaresan (S.) & Co.**, 55, East Second Street.  
 Sundaresan, S., M.A., A. (31-8-49), **S. Sundaresan & Co.**, 55, East Second Street.  
 (1589)  
 Swaminathan, Krishnaswamy, A. (1-7-49), **Chari & Co.**, 3, Arantangi Road.  
 (257)  
 Varadachari, A., B.A., A. (24-1-51), **Chari & Co.**, "Balachandra", 3, Arantangi  
 Road. (1943)

## QUILON

- Ram, V. Sethu, B.A., A. (23-9-52), C/o Shri N. Vasudevan Potl, Krishna Nivas.  
 (2289)  
 Tharlen, Jacob, A. (19-6-51), Pattathanam. (2024)

## RAICHUR

- Rajaram & Co.**, Gold Thana.  
**Subramania Iyer (P. S.) & Co.**, Laharwadi Road.  
 Subramanian, P. K., A. (9-9-52), with **P. S. Subramania Iyer & Co.**, Loharwadi  
 Road. (2276)

## RAJAMAHENDRAVARAM

- Kameswara Rao, Dronamraju, B.A., G.D.A., A. (1-7-49), F. (13-10-49), Gopala-  
 swamy Temple Street. (103)  
 †Mukhalingeswara Rao, K. S. V., B.Com. (Hons.), B.L., A. (1-7-49), C/o Indian  
 Leaf Tobacco Development Co. Ltd. (1115)

## RAJAMAHENDRAVARAM—(Contd.)

Ramachandra Rao, Kuchimanchi, G.D.A., A. (1-7-49), F. (16-8-49), Innispet. (387)

**Rao & Co., "Sitampeta".**

**Sarma & Co., Aryapuram.**

Sarma, Viswanadham Bhascara Rama, G.D.A., A. (1-7-49), F. (16-8-49), **Sarma & Co., Aryapuram.** (98)

Sastry, Viswanadham Venkata Srinivasa, B.Com., A. (21-6-51), **Sarma & Co., Aryapuram.** (2026)

Venkatrao, Ponangi, G.D.A., A. (1-7-49), F. (16-8-49), **Rao & Co., Sitampeta.** (906)

## RAJAPALAYAM

Sankaran, R., B.Com., A. (1-7-49), **Shankar & Co.,** Chamber of Commerce Buildings, Hospital Road. (1302)

**Shankar & Co.,** Chamber of Commerce Buildings, Hospital Road.

## SALEM

Kesavan, S. V., B.A., A. (1-7-49), **Kesavan & Viswanathan,** 243/645, Car View. (1439)

**Kesavan & Viswanathan,** 243/645, Car View.

Natarajan, P., A. (1-7-49), F. (16-8-49), 1st Agraharam. (670)

**Rajagopal (N. C.) & Co.,** Sahadevapuram Extension.

Rajaratnam, Kannandahalli, V., G.D.A., A. (1-7-49), F. (16-8-49), 24/29, Main Road, Opp. Salem Cafe. (418)

Ramaswami, R., B.A., A. (1-7-49), Cherry Road. (1077)

Sankaran, G., G.D.A., A. (1-7-49), F. (16-8-49), 22, Swarnambigai Agraharam. (305)

Sankararaman, T. S., B.A., A. (11-10-52), 43, Town Railway Station Road. (2307)

Sarangapani, K. R., B.A., A. (20-2-51), Main Road, Shevapet. (1958)

Soundararajan, Vengarai Varadaraja Aiyangar, B.A., G.D.A., A. (1-7-49), F. (16-8-49), "Sri Nillayam", North Maravaneri Extension. (483)

Srinivasa Iyer, Kuppuswami, G.D.A., A. (1-7-49), 30, Swarnambigai Street, (Mettu Street). (208)

**Subramaniam (N. V.) & Co.,** 29, Mettu Srinivasa Street.

Subramanyan, N. V., B.A., G.D.A., A. (1-7-49), F. (13-10-49), **N. V. Subramaniam & Co.,** 29, Mettu Srinivasa Street. (623)

Sundararajan, Nallan Chakravarthy, A. (24-2-51), **N. C. Rajagopal & Co.,** Sahadevapuram Extension. (1961)

†Venugopal, S., B.Sc., A. (2-1-53), 21, Dr. Ramanathan Road. (2347)

Viswanathan, V., A. (1-7-49), **Kesavan & Viswanathan,** 243/645, Car View. (1408)

## SECUNDERABAD (Dn.)

**Anandam (M.) & Co.,** 29, Hyderbasti.

Anandam, Mamidipudi, B.A., A. (1-7-49), F. (1-12-50), **M. Anandam & Co.,** 29, Hyderbasti. (858)

**Brahmayya & Co.,** 8138, Kingsway, Keyes Recreation Rooms.

Chandrasekharan, Kaduhanoor Kumaraswamy, B.Com., A. (1-7-49), F. (11-11-49), **Sekkar & Co.,** 6827, Market Street. (937)

Desai, Chandrakant Maganlal, B.Com., A. (13-11-50), Chief Accountant, The Dewan Bahadur Ramgopal Mills Ltd., Tank Road. (1897)

†Ganapathi, Krishnier, A. (17-5-50), 95, Pereira Building, Oxford Street. (1728)

†Jayaraman, C., B.A., A. (21-1-50), Best & Co. Ltd., Post Box No. 41. (1647)

**Madhava Rao (V. K.) & Co.,** 6540/D, Market Street.

## SECUNDERABAD (Dn.)—(Contd.)

Madhava Rao, Velore Kista Rao, A. (1-7-49), F. (26-10-50), **V. K. Madhava Rao & Co.**, No. 6540/D, Konary Blocks, Market Street. (1015)

**Mahalingam & Co.**, 6642/2, Kingsway.

Mahalingam, Vaidyanatha, G.D.A., A. (1-7-49), F. (5-12-52), **Mahalingam & Co.**, 6642/2, Kingsway. (315)

†Maloor, Rama Krishna, B.A., G.D.A., A.S.A.A., A. (1-7-49), 260, Marredpally. (329)

Muthuswamy, Narayanaswami Aiyar, B.A., A. (1-7-49), F. (20-11-50), **N. M. Swamy & Co.**, No. 7, General Bazar, Opp. to Chitra Talkies. (868)

Narasimhan, Appukkudal Venkatasubbier, B.A., A. (1-7-49), F. (11-11-49), **P. S. Subramania Iyer & Co.**, 51, James Street. (551)

**Nataraja Iyer & Co.**, Bansilal Pet, Kingsway.

Parakh, Jehangir Shapurji, B.A., A. (8-9-50), Chief Accountant, Deccan Airways Ltd., Begumpet Air Port. (1866)

**Ramachandra Rao (P.) & Co.**, Kingsway.

Ramachandra Rao, Pottury, B.A., G.D.A., A. (1-7-49), F. (16-8-49), **P. Ramachandra Rao & Co.**, Kingsway. (439)

Ramanujan, N., A. (1-7-49), No. 59, Jeera. (655)

Rao, V. Rama Mohana, B.Com., A. (7-1-53), with **M. Anandam & Co.**, 29, Hyderabad. (2351)

**Satyanarayana & Co.**, 8091-1, Kingsway.

Satyanarayana, Garimella, B.A., A. (16-2-52), **Satyanarayana & Co.**, 8091-1, Kingsway. (2163)

**Sekhar & Co.**, 6827, Market Street.

Siva Ramakrishna, Polepeddi, B.Com., A. (8-6-50), with **Brahmayya & Co.**, 8138, Kingsway. (1762)

Subba Rao, Kambhampati Varha, B.Com., A. (1-4-53), Old Bharat Bank Buildings, Kingsway. (2447)

**Subramania Iyer (P. S.) & Co.**, 51, James Street.

**Swamy (N. M.) & Co.**, No. 7, General Bazar, Opp. to Chitra Talkies.

## SHIMOGA (Mysore State)

Sam Singh, N., A. (21-6-51). (2025)

## SRIRANGAM

Srinivasan, Udamalpet Hanumantharao, B.A., A. (1-7-49), 44, S. R. Extension. (695)

## TADEPALLI (Guntur Dt.)

†Whatmore, Alfred Horace, A. (1-7-49), C/o The Andhra Provincial Potteries Ltd. (1016)

## TAMBARAM

†Phillippos, A., B.A., Squadron Leader, A. (1-7-49), Senior Accounts Officer, No. 2, G.T.S., I.A.F. Stn. (1548)

Rajagopalan, S., B.A., A. (15-2-51), C/o N. Srinivasa Rajagopal, 433-A, Railway Colony. (1955)

## TANJORE

Rajamany, Muthusamy, G.D.A., A. (1-7-49), F. (16-8-49), Balalayam, Sivajinagar. (88)

Venkataraman, R., A. (25-11-50), 1790, West Main Street. (1907)

Visvanathan, P., B.A., A. (1-7-49), "Visantha Mandhiram", 153/2, North Main Street. (1348)

## TANUKU (West Godavari Dt.)

Bhaskara Rao, Tadinada, B.A., A. (1-7-49). (973)

## TATTAMANGALAM (S. Malabar)

Panikkar, Rakkanath Achutha, G.D.A., A. (1-7-49), F. (12-3-50), Rakkanath House. (290)

## TENALI (Guntur Dist.)

**Loganathan (C. R.) & Co., Shroff Bazar**

Loganathan, Coonjeevaram Ratnavelu, G.D.A., A. (1-7-49), F. (8-7-51), **C. R. Loganathan & Co., Shroff Bazar.** (521)

## TINNEVELI

Dakshnamurthi, K. S., B.A., B.Com., G.D.A., A. (1-7-49), F. (16-8-49)\* 56, Kailasapuram. (764)

Dharamasankaran, R., G.D.A., A. (1-7-49), F. (16-8-49), 31, Perumal Sannadhi Street. (408)

Narayana Iyer (S.), 25, Perumal West Car Street.

**Ramechandran (P. V.) & Co., 15, East Car Street.**

Ramachandran, P. V., A. (1-7-49), F. (16-8-49), **P. V. Ramachandran & Co., 15, East Car Street.** (742)

## TIRUCHIRAPALLI

Balasubramanian, G., A. (1-7-49), F. (16-8-49), Kalyanapuram, Tennur. (541)

†Balasubramanyan, V., B.A., A. (1-7-49), 114, Andar Street, Teppakulam. (674)

†Francis, Gnanadicam, B.A., B.L., A. (1-7-49), Chief Accountant, Electricity Department, General Construction Circle. (777)

Ganapathy, Tirumandangudi Visvanaths, G.D.A., A. (1-7-49), 8, Bapuchetty Street, Tennore. (182)

Ganesan, A., B.A., A. (1-7-49), F. (13-10-49), 2, Lakshmipuram, Tennur. (931)

†Ganesan, L. G., B.Sc., A. (1-7-49), 3, Gopalapuram, Tennur. (1226)

Kandaswamy, A., B.Com., A. (1-7-49), 25, Sanian Tank Street. (1203)

**Krishnaswami & Jagannathan (M. S.) Tennore High Road.**

Krishnaswami, N., B.A. (Hons.), A. (1-7-49), with **M. S. Krishnaswami & Jagannathan, 25, Tennore High Road.** (1291)

Krishnaswamy, Rajam, B.Sc., A. (9-2-53), 25, Tennore High Road. (2397)

**Narayan & Raghavan, 3, College Road, P. O. Teppakulam.**

Narayanasamy, Krishnasamy, G.D.A., A. (1-7-49), F. (13-10-49), 32, Kiledar Street, P. O. Teppakulam. (91)

Narayanaswamy, Angarai Viswanatha, A. (1-7-49), 69, Andar Street. (1218)

Natarajan, V., B.A., A. (23-12-49), 80, Singharathope Street. (1640)

Ramaswami, Subraveti Krishnan, B.A., A. (1-4-53), C/o K. R. Avadhani, B.A.B.L., Vakil Kiledar Street, Teppakulam P.O. (2450)

Ramamoorthy, S., A. (11-10-52), "Theodore Buildings," Teppakulam Post. (2308)

Rengaswami, Melappalayam Sudarsan, B.A., G.D.A., A. (1-7-49), F. (16-8-49), **M. S. Krishnaswami & Jagannathan, Tennore High Road.** (181)

**Sambiah (K. S.) & Co., Jilly House, C-75, Fourth Cross Road, Thillainagar.**

Sambiah, Kannappady Sitharama, G.D.A., A. (1-7-49), F. (16-8-49), **K. S. Sambiah & Co., Jilly House, C-75, Fourth Cross Road, Thillainagar.** (308)

Venkataraman, M. R., B.A., A. (1-7-49), 86, Andar Street, Teppakulam Post. (1234)

## TIRUPPAPULIYUR (S. Arcot Dt.)

Krishnamoorthy, S., A. (27-3-50), 4, Sadasiva Reddy Choultry Street. (1691)

**Natesan (G.) & Co., 82, Car Street.**

**TIRUPPATTUR (N. Arcot Dt.)**

Srinivasachar, B. R., M.A., A. (1-7-49), 15, Cutcherry Road (1193)

**TIRUPUR****Ganapati (U. R.) & Co.**

Ramachandran, Subramania, G.D.A., A. (1-7-49), **U. R. Ganapati & Co.** (1021)

Seshadri, Parthasarathy, B.Com., A. (8-6-50), Kumaran Road. (1763)

**TIRUVARUR (Tanjore Dt.)**

Muthukumaraswami, T., G.D.A., A. (1-7-49), F. (16-8-50), **Swami & Vasan**, Vijayapuram Post. (538)

**Raman & Sarma**, 30, Durgalaya Road.

**Swami & Vasan**, Vijayapuram.

Venkataraman, K., B.A., G.D.A., A. (1-7-49), F. (16-8-49), **Raman & Sarma**, 30, Durgalaya Road. (433)

**TIRUVELLA (T. C. State)**

Cherlyan, K. John, B.A., B.L., A. (16-10-52), Retired Accountant-General, Karimpampil, Edathua. (2300)

**TRICHUR**

Iyer, P. V. Seshadri, A. (27-11-51), Machingal Lane. (2115)

Iyer, T. S. Ananthakrishna, A. (31-12-52), Patraikal. (2346)

Kaimal, Kalathilparambil Raman, B.A., A.S.A.A., A. (24-5-50), **Varma & Varma**, 8/24, Rice Bazar. (1741)

Narayan, Thalore Viswanath, A. (2-6-52), 22/261, Kunnath Mana, Bldgs., Shoranur Road. (2218)

Thottan, Joseph Rappai, A. (21-10-52), Thottan's House, East Fort Gate. (2315)

Valdyanatha Iyer, T. S., A. (15-3-51), Thiruvampady. (1972)

Varma, Kerala, M.A., G.D.A., A. (1-7-49), F. (16-8-49), **Varma & Varma**, 8/24, Rice Bazar Road. (367)

**Varma & Varma**, 8/24, Rice Bazar Road.

†Vaurghese, P. O., B.A., A. (1-7-49), Additional Income-tax Officer, Trichur Circle. (1205)

**TRIVANDRUM**

Aiyer, K. Venkatachalam, B.A., A. (24-1-51), **K. Venkatachalam Aiyer & Co.**, Sri Niketan, Chettikulangara. (1942)

†Ayyar, K. Bhagavatheeswara, B.Sc., A. (23-9-52), with Surl & Co., Main Road. (2287)

†Ganapathy, Nilakanta Iyer, B.A., G.D.A., A. (1-7-49), F. (16-8-49), 1st Additional Income-tax Officer. (296)

†Poti, M. Venkitachalam, B.A., B.L., A. (28-5-51), Authorised Official, (2004)

**Surl & Co.**, Main Road.

**Venkatachalam Aiyer (K.) & Co.**, Sriniketan, Chettikulangara.

Venkatram, Chittur Krishna Iyer, G.D.A., A. (1-7-49), F. (1-6-51), T/C-631, South Street, Fort. (914)

**TUTICORIN**

**Ramachandran (P. V.) & Co.**, 44, Great Cotton Road.

Ramasubramanian, V., B.Sc., A. (1-7-49), with **P. S. Subramania Iyer & Co.**, 61-A, South Raja Street. (1435)

Somasundaram, G., B.Com., A. (16-4-52), **P. V. Ramachandran & Co.**, 44, Great Cotton Road. (2193)

**Subramania Iyer (P. S.) & Co.**, 61-A, South Raja Street.

**Sundaram & Srinivasan**, 99-B, East Car Street.

Thomas, Sathianathan Gell, A. (1-7-49), F. (8-12-51), 52-C, South Raja Street. (1014)

## VELLORE

Krishnamachariar, T., A. (1-7-49), C/o Thirumagal Mutual Benefit Fund Ltd., Long Bazar. (1316)

**Narasimhan (K. V.) & Co.**, Upstairs, (above Lakshmi Cafe), Arni Road.

Raghavachari, Kasturi Varadachari, B.Com., A. (20-8-52), **K. V. Narasimhan & Co.**, Upstairs, (Above Lakshmi Cafe), Arni Road. (2248)

Ramaswamy, Venkatachala, B.A., G.D.A., A. (1-7-49), **F. (16-8-49)**, 26, Nainiappa Mudaly Street. (386)

†Sampath, Magaral Shanmuga, B.Com., A. (11-2-53), 4, Thiagarayapuram, Officer's Line. (2407)

## VERAPOLY

Thaliath, Paul, B.Com., A. (14-11-51), Puthenpaly. (2107)

## VIJAYAWADA

**Brahmayya & Co.**, Ramanagaram.

Das, T. Venkata, B.A., G.D.A., A. (1-7-49), **F. (16-8-49)**, Satyanarayanapuram. (559)

Prasad, Paruchuri Lakshmi Narayana, B.Com., A. (28-1-53), Suryaraspet. (2382)

†Ramamurti, Swamimali Kalyana, B.Com., F.A.C.A., A. (1-7-49), Chief Accountant, Andhra Power System, Government Electricity Department. (1111)

†Ramanuja Rao, Ganginedy Venkata, B.A., A. (1-7-49), **F. (11-12-50)**, with **Brahmayya & Co.** (656)

†Rao, Gudur Sreenivasa, B.A., A. (2-3-53), Income-tax Officer. (2431)

Rao, Kota Virabhadra, B.Com., A. (1-7-49), with **Brahmayya & Co.**, Ramanagaram. (1339)

Suryanarayana Rao, Upadrasta, G.D.A., A. (1-7-49), **F. (22-4-50)**, **Upadrasta Bros.**, Park Road. (634)

**Upadrasta Bros.**, Park Road.

## VIZAGAPATAM

Prasada Rao, Cheruvu, G.D.A., A. (1-7-49), **F. (16-8-49)**, Padma Buildings, Maharani Peta. (243)

†Rama Rao, Batchu Venkata, B.Com., A. (1-4-53), Main Road. (2455)

Sarma, N. Bhagwan, A. (1-7-49), **F. (16-8-49)**, 7, Wells. (1566)

†Seshagiri Rao, Avasarala, M.A., F.S.A.A., A. (1-7-49), Chief Accountant, Hindustan Shipyard Ltd., Gandhigram. (985)

## VIZIANAGRAM

Rao, Yarramalla Virabhadra, B.Com., A. (1-7-49), **Rowe & Pal**, Kotha Agraharam. (1496)

**Rowe & Pal**, Kotha Agraharam.

## WARANGAL (Hyderabad)

**Ramachandra Rao (P.) & Co.**, Mukaramjahi Road.

## REGION III

## THE STATES OF WEST BENGAL, ASSAM, ORISSA, MANIPUR AND TRIPURA

## ASANSOL

†Sarkar, Sudhindra Nath, B.Sc., G.D.A., A. (1-7-49), C/o Commercial Tax Office. (471)

## AURANGABAD (Dist. Murshidabad)

†Datta, Manoranjan, B.Sc., A. (1-7-49), Chief Accountant, M. B. M. Co., Ltd. (1544)

**BALLY (Dist. Howrah)**

Gangopadhay Narayan Chandra, M.A. (Com.), A. (27-3-50), **N. C. Ganguli & Co.**, 121, Dawnagazi Road. (1690)

**Ganguli (N. C.) & Co.**, 121, Dawnagazi Road.

**BEHRAMPUR (Ganjam Dt.)**

**Anantham & Co.**, Main Road.

Narasimhamurty, Niduthevolu, B.Sc., A. (22-2-53), Accounts Officer, The Orissa Road Transport Co. Ltd. (2426)

Parthasarathi, Parakusam, G.D.A., A. (1-7-49), F. (16-8-49), Main Road. (320)

**Rowe & Pal**, Lake View.

Swamy, Sreepada Anantha Padmanabha, G.D.A., A. (11-4-50), **Anantham & Co.**, Main Road. (1895)

Venugopal, N. V., A. (1-7-49), F. (16-8-49), **Rowe & Pal**, Lake View. (26)

**BHADUL (Dist. Bankura)**

Sinha, Bihnan Bhusan, B.A., G.D.A., A. (1-7-49), **Sinha & Mookerjee**. (428)

**Sinha & Mookerjee**.

**BOKARO (Dist. Hazaribagh)**

Roy, Guneshwar, M.A., B.Com., A. (30-4-52), Assistant Accounts Officer, Bokaro Thermal Power Station. (2203)

**BURNPUR**

†Magotra, Navin Chandra, A.S.A.A., A. (17-11-51), C/o Indian Iron & Steel Co. Ltd., Burnpur Works. (2109)

**CALCUTTA**

Acharya, Gajendra Prasad, B.Sc., G.D.A., A. (1-7-49), F. (12-3-50), 121, Chitta Ranjan Avenue. (837)

†Acharya, Senapur Pandurang, M.Com., A.S.A.A., A. (4-12-52), C/o Shaw Wallace & Co. Ltd., 4, Bankshall Street. (2237)

Adhya, Pulinbihari, B.Com., A. (23-9-52), **P. Auddy & Co.**, 39/1, Harrison Road. (2290)

**Afzal Banerjee & Co.**, 1/1, Vansittart Row.

†Afzal, Syed Ahmed, F.S.A.A., A. (1-7-49), **Afzal Banerjee & Co.**, 1/1, Vansittart Row. (446)

†Agarwal, Sardari Lall, M.A. (Econ.), B.Com., A. (23-1-50), C/o Lever Brothers (India) Ltd., 63, Garden Reach. (1649)

†Aiyar, Gangadharaiyar Venkatachala, G.D.A., A. (1-7-49), 24-A, Ishwar Ganguly Street, Kallghat. (399)

**Aiyar (R. V.) & Co.**, 8/2, Hastings Street, 2nd Floor, Room Nos. 5 & 6.

Aiyar, Ramakrishna Venkatarama, B.A., G.D.A., A. (1-7-49), F. (16-8-49), **R. V. Aiyar & Co.**, 8/2, Hastings Street, 2nd Floor, Room Nos. 5 & 6. (566)

†Arratoon, Alfred Ernest, A. (1-7-49), with **Lovelock & Lewes**, 4, Lyons Range. (1032)

**Auddy (P.) & Co.**, 39/1, Harrison Road.

Ayyar, A. Ramaswamy, B.A., G.D.A., A. (1-7-49), 16-A, Deshapriya Park West, Uma Pharmacy Buildings, Kallghat P.O. (479)

†Ayyar, P. R. Neelakanta, B.Sc., A. (1-7-49), D-6/3, Canal Road. (1074)

Bagaria, Lakshman Prasad, B.Com., A. (18-8-51), 1-B, Old Post Office Street. (2052)

Bagchi, Hironmoy, B.Sc., A. (1-7-49), F. (16-8-49), **Roy & Bagchi**, 8/2, Hastings Street. (804)

**Bagrodia & Co.**, 33, Netaji Subhas Road.

Bagrodia, Vishwanath, B.Com., LL.B., A. (21-3-50), **Bagrodia & Co.**, 33, Netaji Subhas Road. (1673)

**CALCUTTA—(Contd.)**

**Bandyopadhyay, Radharaman, B.Com., A. (1-7-49), F. (11-12-50), R. Banerjee & Co., P-5, Canning Street. (855)**

†**Bandyopadhyay, Hiran Kumar, B.A., G.D.A., A. (1-7-49), Agricultural Income-tax Officer, 8/1A, Creek Lane, Entally P. O. (369)**

**Bandyopadhyay, Kaliprasanna, M.A., G.D.A., A. (1-7-49), F. (16-8-49), Basu Banerjee & Co., 8/2, Hastings Street, Third Floor. (293)**

**Bandyopadhyay, Kanu Gopal, B.Com., A. (1-7-49), F. (22-5-51), K. G. Banerji & Co., 9, Hastings Street. (1034)**

†**Banerjea, Ajit Kumar, B.Sc., B.Com., A. (1-7-49), F. (16-8-49), 74, Bag Bazar Street. (871)**

**Banerjea (S. N.) & Co., 10, Old Post Office Street.**

**Banerjea, Sachindra Nath, M.A., B.Com., G.D.A., A. (1-7-49), F. (16-8-49), S. N. Banerjea & Co., 10, Old Post Office Street. (12)**

**Banerjea, Satindra Kisore, M.A., B.Com., A. (19-11-52), with Lovelock & Lewes, 4, Lyons Range. (2329)**

**Banerjee, Ajit Coomar, B.Com., A. (1-7-49), F. (10-8-52), D. P. Chatterjee & Co., 10, Old Post Office Street. (1154)**

†**Banerjee, Ananda Gopal, M.A., B.Com., A. (12-7-50), C/o National Bank of India Ltd., 19, Netaji Subhas Road. (1797)**

**Banerjee (D. N.) & Co., Room No. 6, 3rd Floor, 8/2, Hastings Street.**

**Banerjee, Dharendra Nath, F.S.A.A., A. (1-7-49), F. (16-8-49), D. N. Banerjee & Co., Room No. 6, 3rd Floor, 8/2, Hastings Street. (417)**

**Banerjee, Dilip Kumar, M.A., B.Com., A. (8-12-50), S. N. Banerjea & Co., 10, Old Post Office Street. (1915)**

**Banerjee (J. N.) & Co., 1/1, Vansittart Row.**

**Banerjee, Jitendra Nath, B.Com., A. (1-7-49), F. (12-1-52), J. N. Banerjee & Co., 1/1, Vansittart Row. (1113)**

**Banerjee (K. M.) & Co., 34, Ghose Lane.**

**Banerjee, Kishori Mohan, A. (26-5-50), K. M. Banerjee & Co., 34, Ghose Lane. (1743)**

**Banerjee, Nripendra Nath, B.Com., A. (15-5-50), 1-B, Old Post Office Street Ground Floor, Room No. 1. (1716)**

**Banerjee (P. C.) & Co., 52-A, Hazra Road, Ballygunge.**

**Banerjee, Pravat Chandra, A. (13-1-51), P. C. Banerjee & Co., 52-A, Hazra Road, Ballygunge. (1937)**

**Banerjee (R.) & Co., P-5, Canning Street.**

**Banerjee, Saurendra Nath, B.Sc., A. (8-5-51), C/o Burmah Shell Oil Storage & Distributing Co. of India Ltd., Hong Kong House. (1996)**

**Banerjee, Tarun Kumar, B.Com., A. (16-2-52), 49, Raja Basanta Roy Road. (2155)**

**Banerji (H.) & Co., 8/16, Russa Road, Kalighat.**

**Banerji, H., A. (1-7-49), F. (16-8-49), H. Banerji & Co., 8/16, Russa Road, Kalighat. (1568)**

**Banerji (K. G.) & Co., 9, Hastings Street.**

**Banerjle (S. C.) & Co., 21-A, Canning Street.**

**Banerjle, Sudhindra Chandra, B.A., A. (10-5-50), S. C. Banerjle & Co., 21-A, Canning street. (1710)**

**Bank, Amarendra Kishore, B.Com., A. (6-1-50), 12A, Satish Mukherjee Road. (1651)**

†**Bardhan, Pares Chandra, B.Com., G.D.A., A. (1-7-49), Assistant Commissioner of Commercial Taxes, 18-A, Brabourne Road, Pollock House. (571)**

†**Baria, Homi Pirojshaw, B.Com., A. (18-9-52), with M. D. Darbari & Co., 5, Old Post Office Street. (2283)**

**Basu & Co., 19-A, Chowringhee Road, First Floor, Leslie House.**

**Basu (A.) & Co., 8-2, Hastings Street.**

**Basu, Ajit Kumar, B.Sc., B.Com., A. (16-2-52), 20-B, Nalin Sarcar Street. (2158)**



## CALCUTTA—(Contd.)

Basu, Amal Chandra, B.Com., A. (1-4-53), 8/2, Hastings Street. (2452)

Basu, Amulya Chandra, B.Com., B.L., G.D.A., A. (1-7-49), F. (16-8-49), A.

**Basu & Co.**, 8/2, Hastings Street. (312)

**Basu (A. L.) & Co.**, 9-B, Kirti Mitra Lane.

Basu, Ananda Lal, M.A., B.Com., A. (27-9-51), **A. L. Basu & Co.**, 9-B, Kirti Mitra Lane. (2083)

Basu, Arun Kumar, B.Sc., A. (1-7-49), F. (16-8-49), 44, Vidyasagar Street. (786)

Basu, Arun Kumar, B.Com., A. (7-3-51), **G. Basu & Co.**, 6, Hastings Street. (1967)

**Basu Banerjee & Co.**, 8-2, Hastings Street, 3rd Floor.

†Basu, Bhupendra Nath, B.A., A.S.A.A., A. (1-7-49), C/o Gillanders Arbuthnot & Co. Ltd., 8, Netaji Subhas Road. (1398)

**Basu (D.) & Co.**, 10, Old Post Office Street.

Basu, Dulal Nandan, B.Com., B.L., A. (1-7-49), **D. N. Bose & Co.**, 1, Mangoe Lane, 1st Floor. (1176)

**Basu (G.) & Co.**, 6, Hastings Street.

Basu, Gurugobinda, B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **G. Basu & Co.**, 6, Hastings Street. (2)

†Basu, Jagadish Chandra, B.A., A. (1-7-49), F. (13-2-51), C/o The Imperial Tobacco Co. of India Ltd., 37, Chowringhee. (878)

Basu, Kanai Lal, B.Com., A. (5-2-53), 19-A, Chowringhee Road, 1st Floor, **Leslie House**. (2392)

Basu, Manindranath, B.Sc., G.D.A., A. (1-7-49), F. (5-12-52), with **S. R. Bathbol & Co.**, 1-B, Old Post Office Street. (355)

†Basu, Niraj Kumar, B.Com., A. (1-7-49), with **Price Waterhouse, Post & Co.**, B-4, Clive Buildings. (961)

†Basu, Niranjan, B.Com., A. (24-4-52), No. 1, Prince Golam Md. Rd., P.O. **Kalighat**. (2198)

**Basu (P.) & Co.**, 137, Canning Street.

Basu, Panchanan, B. Com., G.D.A., A. (1-7-49), F. (15-7-51), **P. Basu & Co.**, 137, Canning Street. (480)

†Basu, Praphulla Chandra, A.S.A.A., A. (1-7-49), 11, Raja Basanta Roy Road, **Kalighat**. (1418)

**Basu (P. K.) & Co.**, 3, Mangoe Lane.

†Basu, Prasanta Kumar, B.Com., A. (4-12-50), 19, Bepin Pal Road. (1913)

Basu, Prodyot Kumar, B.Sc., A.S.A.A., A. (1-7-49), with **Lovelock & Lewes**, 4, Lyons Range. (515)

Basu, Prohlad Chandra, B.A., G.D.A., A. (1-7-49), F. (16-8-49), **Basu Banerjee & Co.**, 8/2, Hastings Street, Second Floor. (138)

**Basu (R. M.) & Co.**, 22, Canning Street.

Basu, Ramani Mohan, B.Com., A. (17-4-50), **R. M. Basu & Co.**, 22, Canning Street. (1697)

Basu, Ranjan, B.Com., A. (16-4-52), 2, Creek Row, Intally P.O. (2190)

†Basu, Rathindra Nath, G.D.A., A. (1-7-49), Jadavpur Colony, P.O. **Jadavpur College**. (1448)

**Basu (S.) & Co.**, 10, Old Post Office Street.

**Basu (S. K.) & Co.**, Temple Chambers, 6, Old Post Office Street.

Basu, Samarendra Kumar, B.Sc., A. (1-7-49), F. (5-10-50), **S. Basu & Co.**, 10, Old Post Office Street. (403)

Basu, Samir Kumar, A.S.A.A., A. (26-10-51), with **Lovelock & Lewes**, 4, Lyons Range. (2096)

†Basu, Samarendra Nath, B.Com., A. (11-8-50), 238-B, Lower Circular Road. (1819)

†Basu, Satyendra Kumar, B.A., A. (1-7-49), Assistant Commissioner, Commercial Taxes, 5/1, Garcha First Lane, Ballygunge. (1191)

Basu, Sisir Kumar, B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **S. K. Basu & Co.**, Temple Chambers, 6, Old Post Office Street. (391)

## CALCUTTA—(Contd.)

- Basu Mallik & Mukherjee**, No. 1, British Indian Street.
- Basu Mallik (S. N.) & Co.**, 1, British Indian Street.
- Basu Mallik, Sambhu Nath, B.A., A. (1-7-49), F. (10-12-49), **Basu Mallik & Mukherjee**, 1, British Indian Street. (958)
- Batilbol, Purohit & Darbari**, 8, Old Post Office Street
- Batilbol (S. R.) & Co.**, 1-B, Old Post Office Street.
- Bengani, Sardarmall, B.Com., A. (9-2-53), 16, Canning Street, (First Floor). (2396)
- Bhaduri, Hirendra Nath, B.Sc., A. (10-4-51), **G. Sanyal & Co.**, Temple Chambers, 3, Old Post Office Street. (1982)
- Bhandari, Shripal Chand, B.Com., A. (9-6-52), C/o M/s Macneill & Barry Ltd., 2, Fairlie Place, Post Box No. 15. (2220)
- Bhansali, Budh Raj, B.Com., B.L., A. (1-7-49), 9, Mangoe Lane. (1438)
- †Bhargava, Kailash Prasad, A. (1-7-49), C/o International Combustion (India) Ltd., 101, Park Street. (1407)
- Bhatt, Devshanker Nagji, G.D.A., A. (1-7-49), F. (30-12-52), C/o Associated Industrial Development Co. Ltd., 67, Stephen House, 4, Dalhousie Square East. (637)
- Bhattachariya (S. K.) & Co.**, 7, Old Post Office Street, Opp. High Court, Ground Floor.
- Bhattachariya, Sudhir Kumar, A. (1-7-49), F. (11-9-50), **S. K. Bhattachariya & Co.**, 7, Old Post Office Street, Ground Floor, Opp. High Court. (997)
- Bhattacharjee (H.) & Co.**, 5, Clive Ghat Street, 1st Floor.
- Bhattacharjee, Hrishikesh, B.Sc., G.D.A., A. (1-7-49), F. (16-11-51), **H. Bhattacharjee & Co.**, 5, Clive Ghat Street, 1st Floor. (954)
- †Bhattacharya, Nitis Chandra, B.Com., A. (12-12-49), 39-A, Ramkamal Street, Kidderpore. (1627)
- Bhattacharya (S. P.) & Co.**, Ananda Bhavan, 6, Mission Row.
- Bhattacharya, Sasthipada, B.Com., A. (1-7-49), **S. P. Bhattacharya & Co.**, "Ananda Bhavan", 6, Mission Row. (1402)
- Bhattacharyya, Ajit Kumar, B.A., G.D.A., A. (1-7-49), 18, Ramananda Chatterjee Street, Western Block, P.O. Amherst Street. (1357)
- Bhattacharyya, Girija Kumar, B. A., G.D.A., A. (1-7-49), F. (23-1-51), 51-B, Kallash Bose Street. (738)
- Bhattacharyya, Manabendra, B.Com., A. (4-9-52), 3, Chittaranjan Avenue, 2nd Floor, Room No. C/7, "Bharat Vaban". (2266)
- Bhattacharyya (N. C.) & Co.**, 1B, Old Post Office Street.
- Bhattacharyya, Narayan Chandra, B.Com., A. (26-11-49), **N. C. Bhattacharyya & Co.**, 1-B, Old Post Office Street. (1624)
- Bhattacharyya, Ram Kishore, B.Com., A. (1-7-49), **Ray & Bhattacharya**, 8, Old Post Office Street. (1244)
- †Bhattacharyya, Santosh Kumar, B.Sc., B.Com., A. (2-9-50), 19/1, Dover Road, P.O. Ballygunge. (1860)
- Bhaumik (K) & Co.**, 10, Hastings Street.
- Bhaumik, Kanu Pada, B.Com., A. (22-4-50), **K. Bhowmik & Co.**, 10, Hastings Street. (1703)
- †Biswas, Anil Kumar, B.Com., A. (20-8-51), C/o Turner Morrison & Co. Ltd. (2059)
- Biswas, Mrinal Kumar, M.A., B.Com., A. (1-7-49), 4, Tarak Dutt Road, P.O. Ballygunge. (1003)
- Biswas (S. K.) & Co.**, 5, Hastings Street.
- Biswas, Sudhir Kumar, B.A., A. (1-7-49), F. (16-8-49), **S. K. Biswas & Co.**, 5, Hastings Street. (731)
- †Bookless, Archibald John, A. (1-7-49), C/o Tractors (India) Ltd., Victoria House, Post Box No. 323. (1514)
- †Borkar, Bhaskar Pandurang, A. (26-6-50), Chief Accountant, Braithwaite & Co. (India) Ltd., Hide Road, Kidderpore. (1768)

## CALCUTTA—(Contd.)

Bose, Amarendra Nath, B.Sc., A. (24-6-50), C/o Scott & Pickstock Ltd., 2, Clive Ghat Street. (1787)

**Bose (D. N.) & Co.**, 1, Mangoe Lane (1st Floor).

**Bose (K. C.) & Co.**, Narayani, 27/29, Brabourne Road.

Bose, Kiron Chandra, G.D.A., A. (1-7-49), **K. C. Bose & Co.**, Narayani, 27/29, Brabourne Road. (1289)

†Bose, Probodh Kumar, B.Com., A. (1-7-49), 2, Creek Row. (801)

**Bose (R. B.) & Co.**, 9, Hastings Street.

†Bose, Radha Bhusan, M.A., B.Sc., B.Com., A.S.A.A., A. (1-7-49), F. (16-8-49), C/o **R. B. Bose & Co.**, 9, Hastings Street. (603)

†Bose, Ranjit Kumar, B.A., LL.B., A. (1-7-49), Assistant Controller of Defence Accounts, 53/2, Hazra Road, Ballygunge. (1494)

Bose, Satya Preo, B.Com., LL.B., A.S.A.A., A. (1-7-49), 15/1, Scott Lane. (1474)

†Bose, Sauransu, B.A., (Lond.), A. (1-7-49), C/o Gillanders Arbuthnot & Co., 8, Netaji Subhas Road. (572)

†Brown, John Douglas Keith, A. (1-7-49), 4, Clive Row. (880)

Brown, Robert Adam, A. (1-7-49), F. (16-8-49), **Lovelock & Lewes**, 4, Lyons Range. (882)

†Chaitanya, Yedavalli Sri Krishna, A.S.A.A., A. (1-7-49), C/o McLeod & Co. Ltd., 3, Netaji Subhas Road. (1511)

**Chakrabarti & Co.**, 8/2, Hastings Street, 3rd Floor.

Chakrabarti, Banikantha, B.Sc., A. (12-2-52), with **J. C. Chakravarti & Co.**, 14, Pollock Street. (2137)

Chakravarti, Gopal Chandra, B.Sc., B.Com., A. (9-10-50), **Chakrabarti & Co.**, 8/2, Hastings Street, 3rd Floor. (1878)

†Chakrabarti, Priyamohan, M.A., A. (1-7-49), C/o **Lovelock & Lewes**, 4, Lyons Range. (1423)

**Chakrabarty (B.) & Co.**, 12, Old Post Office Street, 2nd Floor.

Chakrabarty, Brindaban Chandra, B.A., G.D.A., A. (7-11-50), **B. Chakrabarty & Co.**, 12, Old Post Office Street, 2nd Floor. (1887)

Chakrabarty, Amulya Nath, B.Sc., LL.B., A. (12-7-50), 236, Bow Bazar Street, Flat No. 8, 2nd Floor. (1800)

Chakravarti, Bibhutibhusan, B.Com., A.S.A.A., A. (1-7-49), F. (16-1-51), **Chakravarti Choudhuri & Co.**, 2, Church Lane. (361)

**Chakravarti Choudhuri & Co.**, 2, Church Lane.

Chakravarti, Debendranath, M.A., B.L., G.D.A., A. (1-7-49), F. (16-8-49), **Chakravarti Ghosh Guha & Co.**, 135, Canning Street. (164)

**Chakravarti Ghosh Guha & Co.**, 135, Canning Street.

**Chakravarti (J. C.) & Co.**, 14, Pollock Street.

Chakravarti Janardon Chandra, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **J. C. Chakravarti & Co.**, 14, Pollock Street. (206)

**Chakravarty (A. C.) & Co.**, Temple Chambers, Ground Floor, 6, Old Post Office Street.

Chakravarty, Amal Chandra, B.Com., A. (7-8-52), **A. C. Chakravarty & Co.**, "Temple Chambers", Ground Floor, 6, Old Post Office Street. (2243)

†Chakravarty, Annada Charan, M.A., B.L., F.S.A.A., A. (1-7-49), 6-A, Clerk Street. (252)

Chakravarty, Kshitish Chandra, B.Com., B.L., G.D.A., A. (1-7-49), 9, Lake Place. (658)

**Chakravarty (N. C.) & Co.**, 10, Old Post Office Street.

Chakravarty, Nares Chandra, M.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **N. C. Chakravarty & Co.**, 10, Old Post Office Street. (155)

**Chakravorti (N.) & Co.**, 8/2, Hastings Street, Room No. 30, 2nd Floor.

Chakravorti, Niranjan, M.A., A. (1-7-49), F. (24-5-50), **N. Chakravorti & Co.**, 8/2, Hastings Street, Room No. 30, 2nd Floor. (864)

## CALCUTTA—(Contd.)

†Chanda, Atul Prasad, B.A., A. (1-7-49), Director & Secretary, Britannia Biscuit Co. Ltd., 15, Taratola Road, Allpore. (1395)

†Chatrath, Buaditta Mal, M.A., F.S.A.A., A. (1-7-49), Income-Tax Appellate Tribunal, Government Place West. (167)

Chatrath, Man Mohan, B.A., (Com.), LL.B., A. (25-3-53), 7/1, London Street. (2444)

Chatterjee, Amalendu, B.Com., A. (1-7-49), S. N. Banerjea & Co., 10, Old Post Office Street. (1328)

**Chatterjee (D. P.) & Co.**, 10, Old Post Office Street.

Chatterjee, Debi Prosanna, B.A., B.Com., F.S.A.A., A. (1-7-49), F. (16-8-49), **D. F. Chatterjee & Co.**, 10, Old Post Office Street. (455)

Chatterjee, Kanai Lal, M.A., B.Com., A. (7-11-50), **S. Sengupta & Co.**, 10, Old Post Office Street. (1890)

**Chatterjee (M.) & Co.**, 2, Church Lane.

Chatterjee, Mukundamurari, B.A., A. (1-7-49), F. (12-1-50), **M. Chatterjee & Co.**, 2, Church Lane. (964)

†Chatterjee, Probodh Kumar, B.Sc., B.L., G.D.A., A. (1-7-49), 21/6, Aswinih Dutta Road. (1526)

†Chatterjee, Prodyat Kumar, G.D.A., A. (1-7-49), 57, Ballygunge Gardens. (1341)

**Chatterjee (S. K.) & Co.**, Room No. 6, 3rd Floor, 8/2, Hastings Street.

Chatterjee, Saral Kumar, B.Com., G.D.A., A. (1-7-49), F. (7-6-50), **S. K. Chatterjee & Co.**, Room No. 6, 3rd Floor, 8/2, Hastings Street. (283)

Chatterjee, Shyama Charan, B.Com., G.D.A., A. (1-7-49), F. (23-3-50), **S. K. Mukherjee & Co.**, 17, Mangoe Lane. (385)

†Chatterjee, Sudhir Kumar, A.S.A.A., A. (1-7-49), 29, Balaram Bose 1st Lane. (1503)

**Chatterji (A.) & Co.**, 11, Old Post Office Street.

Chatterji, Amalendu, B.A., B.Com., A. (1-7-49), F. (1-12-50), **A. Chatterji & Co.**, 11, Old Post Office Street. (1036)

†Chatterji, Guru Prasad, B.Sc., A.S.A.A., A. (1-7-49), Chief Accountant, Anderson Wright & Co., 7, Wellesley Place. (586)

Chatterji, Ramesh Chandra, B.Sc., B.L., G.D.A., A. (1-7-49), 172, Dharamtala Street. (444)

Chatterji, Subimal, B.Com., A. (2-6-51), 115-K, Rash Behari Avenue. (2009)

Chattopadhyay, Anil Kumar, M.A., A. (1-7-49), **D. Basu & Co.**, 10, Old Post Office Street. (1332)

Chattopadhyay, Kumud Bandhu, B.Sc., G.D.A., A. (1-7-49), F. (24-7-52), 131, Indra Biswas Road. (407)

†Chattopadhyay, Nanigopal, M.A. (Com.), A. (14-8-51), C/o **H. M. Majumdar & Co.**, 8, Old Post Office Street. (2047)

Chattopadhyay, Sati Nath, B.Com., A. (1-7-49), 20, Strand Road, 1st Floor. (672)

Chaturvedi, Kundey Ram, B.Com., A. (14-3-53), C/o Baij Nath Chobey & Co., 37/39, Ezra Street. (2439)

Chaudhuri, Bimallesh Ray, B.Sc., B.Com., A. (3-6-50), 93, Harish Mukherjee Road. (1759)

**Chaudhuri (N.) & Co.**, 10, Old Post Office Street.

Chaudhuri, Nirendralal, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **N. Chaudhuri & Co.**, 10, Old post Office Street. (464)

**Chaudhuri (U. M.) & Co.**, 12/1, Old Post Office Street.

Chaudhuri, Upendra Mohan, B.A., G.D.A., A. (1-7-49), F. (16-8-49), **U. M. Chaudhuri & Co.**, 12/1, Old Post Office Street. (49)

†Chhabra, Mulk Raj, A.C.A. (Eng. & Wales), A. (18-11-52), Flat No. 4, 7, Deodar Street. (2324)

Chhawchharia, Basudeo, B.Com., A.S.A.A., A. (1-7-49), F. (12-8-51), **K. N. Gutta & Co.**, 33, Netaji Subhas Road. (1050)

## CALCUTTA—(Contd.)

†Choksey, Pesi Kushru, B.Com., A. (4-9-52), with **Price, Waterhouse, Peat & Co.**, B-4, Clive Buildings. (2270)

Choudhury, Naresh Chandra, B.Sc., F.S.A.A., A. (1-7-49), F. (16-8-49), 26-C, Creek Row. (510)

Choudhury, Priyanath, M.A., G.D.A., A. (1-7-49), F. (16-8-49), 31-C, Ramkrishna Samadhi Road. (51)

Choudhury, Ram Gopal, B.Com., A. (1-7-49), F. (12-12-52), with **S. R. Batliboi & Co.**, 1-B, Old Post Office Street. (1000)

Choudhury, Sitiesh Chandra, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), 1, Netaji Subhas Road. (420)

Chowdhury, Bivas Chandra Roy, B.Com., A. (4-9-52), **B. Roy Chowdhury & Co.**, Esplanade East, Lakshmi Building. (2265)

Chowdhury, Sankari Prosad, G.D.A., A. (1-7-49), 20, Strand Road. (712)

Christie, Ernest Kintrea, A. (1-7-49), C/o Mackinnon Mackenzie & Co., 16, Strand Road. (1425)

Crooks, George Reid, A. (1-7-49), F. (16-8-49), **Price, Waterhouse, Peat & Co.**, B-4, Clive Buildings, 8, Netaji Subhas Road. (364)

†Curtis Cody, Herbert William, A. (9-2-53), 2, Auckland Square. (2395)

**Dandeker (S. B.) & Co.**, 8, Lyons Range, Top Floor.

Dandeker, Shankarrao Bhaskarrao, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **S. B. Dandeker & Co.**, 8, Lyons Range, Top Floor. (147)

**Darbari (M. D.) & Co.**, 8, Old Post Office Street.

Darbari, Maneckji Dadabhoy, B.Com., F.S.A.A., A. (1-7-49), F. (16-8-49), **M. D. Darbari & Co.**, 8, Old Post Office Street. (32)

Das, Akshoy Kumar, B.A., B.Com., A. (1-7-49), 100, Harrison Road. (1168)

Das, Arun Kumar, B.Sc., B.Com., A. (6-10-50), **H. C. Das & Co.**, 1/1, Vansittart Row, Dalhousie Square South. (1875)

**Das & Chatterjea**, 152, Harish Mukherjee Road.

**Das (H. C.) & Co.**, 1/1, Vansittart Row, Dalhousie Square South.

Das, Harendra Chandra, B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **H. C. Das & Co.**, 1/1, Vansittart Row. (42)

Das, Indra Nath, M.A., B.Com., A. (2-5-51), 9, Hastings Street. (1994)

**Das (J. C.) & Co.**, 135, Canning Street.

Das, Manindra Chandra, B.A., A.S.A.A., A. (1-7-49), with **Lovelock & Lewes**, 4, Lyons Range. (1304)

**Das (N. N.) & Co.**, 8/2, Hastings Street.

Das, Narendra Nath, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), **N. N. Das & Co.**, 8/2, Hastings Street. (143)

†Das, Ramanath, B.Com., A. (19-11-52), with **Price Waterhouse, Peat & Co.**, B-4, Clive Buildings. (2328)

**Das (R. C.) & Co.**, 7, Old Post Office Street, 1st Floor.

Das, Ram Chandra, B.Com., A. (27-8-52), **R. C. Das & Co.**, No. 7, Old Post Office Street, 1st Floor. (2261)

Das, Ramesh Chandra, B.A., A. (1-7-49), F. (16-8-49), **Das & Chatterjea**, 152, Harish Mukherjee Road. (736)

Das, Santosh Kumar, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), 2, Mission Row. (347)

**Das Sarkar & Co.**, 8/2, Hastings Street, Top Floor.

**Das (U. S.) & Co.**, C/o **S. N. Banerjea & Co.**, 10, Old Post Office Street.

Das, Uma Shankar, B.A., A. (1-7-49), F. (27-9-51), **U. S. Das & Co.**, C/o **S. N. Banerjea & Co.**, 10, Old Post Office Street. (1028)

Das, Upendra Nath, B.Sc., A. (1-7-49), **Das Sarkar & Co.**, 8/2, Hastings Street, Top Floor. (1183)

†Das Bhowmik, Pulin Chandra, B.Sc., A. (1-7-49), Assistant Commissioner of Commercial Taxes, 135-E, Canning Street. (680)

**Das Gupta (A. C.) & Co.**, 12/1, Old Post Office Street.

## CALCUTTA—(Contd.)

- †Das Gupta, Binode Kumar, M.A., (Com.), B.L., A.S.A.A., A. (1-7-49), with **Price, Waterhouse, Peat & Co.**, B-4, Clive Buildings. (1151)
- †Das Gupta, Benoyendra Nath, M.A., B.Com., A. (1-7-49), 7/2-B, Hazra Road, P.O. Kalighat. (740)
- †Das Gupta, Deb Kumar, B.Com., A. (1-7-49), 27, Gopal Bose Lane, P.O. Amherst Street. (1189)
- Das Gupta, Nirmalendu, B.A., M.A. (Com.), A. (15-5-52), 21A, Ganguly Para Lane. (2208)
- †Das Gupta, Pratul Kumar, B.Sc., G.D.A., A. (1-7-49), 27, S. R. Das Road, P.O. Kalighat. (991)
- †Das Gupta, Premtosh, B.Sc., A. (1-7-49), C/o Shaw Wallace & Co., Ltd., 4, Bankshall Street, P.B. No. 70. (760)
- Das Gupta, Ranjan Kumar, B.Com., A. (16-4-52), with **A. C. Das Gupta & Co.**, 12/1, Old Post Office Street. (2191)
- Das Gupta (S. N.) & Co.**, 17, Mangoe Lane.
- Das Gupta, Sailendra Nath, B.Sc., A. (1-7-49), F. (5-7-50), **S. N. Das Gupta & Co.**, 17, Mangoe Lane. (562)
- Das Sarma, Ranendra Lal, B.Com., A. (1-4-53), 8/2, Hastings Street. (2464)
- Dass & Maulik**, 9/1, Old Post Office Street.
- Dass, Pranesh Chandra, M.A., B.Com., A. (16-2-52), **Dass & Maulik**, 9/1, Old Post Office Street. (2147)
- †Datta, Bimal Bhusan, M.A., B.Com., A. (8-2-51), Accountant, Bengal Chemical & Pharmaceutical Works Ltd., Manicktala Main Road. (1951)
- †Datta, Dharani Dhar, B.Sc., B.Com., A. (1-7-49), 11/A, Bhur Lane. (1249)
- †Datta, Dilip Kumar, B.Com., A. (1-7-49), 18/33, Dover Lane. (1288)
- Datta (K. B.) & Co.**, 23-A, Netaji Subhas Road.
- †Datta, Kalyan Kumar, B.Sc., A.S.A.A., A. (1-7-49), 95/1, Garpar Road. (411)
- Datta, Kanti Bikas, B.Com., A. (1-7-49), **K. B. Dutta & Co.**, 23-A, Netaji Subhas Road. (1507)
- Datta, Sachindra, M.A., B.Com., F.S.A.A., A. (1-7-49), F. (19-12-51), **D. P. Chatterjee & Co.**, 10, Old Post Office Street. (1105)
- Datta, Satyaranjan, B.Sc., G.D.A., A. (1-7-49), C/o Associated Electrical Industries (India) Limited, "Crown House", 6, Mission Row. (520)
- Datta, Sudhir Chand, B.A., B.L., A. (19-8-50), 42-A, Ramkanto Bose Street, Bag Bazar. (1835)
- Davar, Maneck Ardeshir, M.A., LL.B., F.S.A.A., A. (1-7-49), F. (16-8-49), **Maneck A. Davar & Co.**, 8, Old Post Office Street. (176)
- Davar, Minu Savakshah, F.S.A.A., A. (1-7-49), F. (16-8-49), **S. R. Batlibol & Co.**, 1-B, Old Post Office Street. (63)
- †Dave, Anant Dalpatram, B.Com., A. (6-2-51), 1st Floor, 44, Ballygunge Gardens, Gariahat. (1947)
- Day, Subodh Kumar, A.S.A.A., A. (1-7-49), F. (16-8-49), 30, Elgin Road. (94)
- De (A. K.) & Co.**, 8/2, Hastings Street.
- De, Amarendra Kumar, B.Com., A. (1-7-49), **A. K. De & Co.**, 8/2, Hastings Street. (1505)
- †De, Amulyadhan, G.D.A., A. (1-7-49), 13, Aswini Dutt Road. (1308)
- †De, Ashutosh, B.A., G.D.A., A. (1-7-49), 58-F, Bechu Chatterjee Street. (912)
- De (B. K.) & Co.**, 8/2, Hastings Street, 2nd Floor.
- De, Bejoy Krishna, A. (1-7-49), F. (23-5-52), C/o **B. K. De & Co.**, 8/2, Hastings Street, 2nd Floor. (1130)
- De, Bejoy Krishna, M.A., B.Com., A. (1-7-49), 14, Santi Ghose Street. (1551)
- †De, Brajendra Kumar, B.Sc., A. (1-7-49), C/o M/s Turner Morrison & Co. Ltd., 6, Lyons Range. (772)
- De & Gangull**, 3/1, Mangoe Lane.
- De (H. P.) & Co.**, 5/2, Garstin Place.

## CALCUTTA—(Contd.)

De, Haraprasad, M.A., B.Com., A. (1-7-49), F. (24-12-49), **H. P. De & Co.**, 5/2, Garstin Place. (943)

**De (S. N.) & Co.**, 9, Hastings Street.

De, Sambhu Nath, B.Com., A. (18-5-50), **Sambhu N. De & Co.**, 1-B, Old Post Office Street. (1730)

De, Sitanath, B.Com., A. (1-7-49), F. (16-8-49), **S. N. De & Co.**, 9, Hastings Street. (896)

Deb, Malay Kumar, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), 8/2, Hastings Street. (13)

Demetrius, St. John, A. (1-7-49), F. (16-8-49), **George Read & Co.**, Avenue House, Chowringhee Square. (287)

†Desai, Dinuprasad Krishnalal, A.S.A.A., A. (8-6-50), **Jardine Henderson Ltd.**, 4, Clive Row. (1764)

†Desai, Meher Nanabhai, B.A., B.Com., A. (1-7-49), with **Batliboi Purohit & Darbari**, 8, Old Post Office Street. (806)

Dey, Ananta Kumar, B.Com., A. (1-7-49), F. (15-7-51), **B. K. De & Co.**, 8/2, Hastings Street, 2nd Floor. (768)

†Dey, Mon Mohan, B.Com., A.S.A.A., A. (1-7-49), Accountant, **Balmer Lawrie & Co. Ltd.**, Accounts Department, 21, Netaji Subhas Road. (646)

Dhar, Sadhu Saran, B.Com., A. (1-7-49), F. (16-8-49), 2, Church Lane. (728)

**Dinda (N. K.) & Co.**, 11, Old Post Office Street.

Dinda, Nisith Kumar, A.S.A.A., A. (19-12-52), **N. K. Dinda & Co.**, 11, Old Post Office Street. (2343)

†Duguid, Robert Hutton, B.Com., C.A. (Scot.), A. (1-7-49), C/o **Duncan Brothers & Co. Ltd.**, 31, Netaji Subhas Road. (1314)

†Duncan, Geoffrey Greig, A.C.A. (Eng. & Wales), A. (1-7-49), C/o **Kettlewell Bullen & Co. Ltd.**, 21, Strand Road, Post Box No. 121. (1091)

†Dustoor, Khurshed, A. (1-7-49), 7, Grants Lane. (1297)

†Dutt, Bhabani Krishna, M.A., B.Com., A. (1-7-49), P-13/7, Swinhoe Street. (1538)

†Dutt, Matilal, B.Com., G.D.A., A. (1-7-49), Personal Assistant to the Commissioner, Agricultural Income-tax, West Bengal, 2, Hare Street, Top Floor. (358)

Dutt, Ronendra Nath, M.A., LL.B., A.C.A. (Eng. & Wales), A. (1-7-49), C/o **Lloyds Bank Ltd.**, Chowringhee Road. (83)

**Dutt (S.) & Co.**, 2, Clive Ghat Street.

Dutt, Satyesh Chandra, B.A., B.Com., G.D.A., A. (1-7-49), F. (16-8-49), 35, Netaji Subhas Road. (178)

†Dutt, Shyamal Kumar, B.Com., A.S.A.A., A. (1-7-49), 9, Akrur Dutt Lane. (1004)

Dutt, Sunirmal, M.A., B.Com., A. (1-7-49), F. (12-1-50), **S. Dutt & Co.**, 2, Clive Ghat Street. (928)

†Dutta, Indu Bhushan, B.Com., A. (1-7-49), C/o **Brooke-Band (India) Ltd.**, 2, Metcalfe Street. (832)

†Easson, John Whitton, A. (1-7-49), C/o **Gillanders Arbuthnot & Co.**, 8, Netaji Subhas Road. (437)

Fergie, Allan MacGregor Smith, A. (1-7-49), **Lovelock & Lewes**, 4, Lyons Range. (1098)

†Fettes, Kenneth Richard, A. (1-7-49), C/o **Gillanders Arbuthnot & Co.**, 8, Netaji Subhas Road. (430)

**Ford Rhodes Parks & Co.**, Stephen House, Dalhousie Square.

†Fordwood, Donald, C.A. (Scott.), A. (1-7-49), 4, Clive Row. (1172)

Forster, Andrew Huie, A. (1-7-49), C/o **Macneill & Barry Ltd.**, 2, Fairlie Place. (1389)

†Francis, James, A. (1-7-49), 6, Lyons Range. (1421)

†Gai, Gushtasp Hormasji, G.D.A., A. (1-7-49), C/o **Western India Match Co. Ltd.** (518)

## CALCUTTA--(Contd.)

†Gandhi, Shivchandar, B.Com., A. (7-9-51), C/o Louis Dreyfus & Co. Ltd., Pollock House, 18A, Barbourne Road. (2073)

Gangopadhyay, Susil Kumar, B.Com., A. (1-7-49), **Ganguli & Co.**, 10, Old Post Office Street. (1020)

†Gangopadhyaya, Nirmal Kumar, B.A., A. (25-8-50), 140-A, Russa Road, (Flat No. 15). (1855)

**Ganguli & Co.**, 10, Old Post Office Street.

†Ganguli, Anil Kumar, B.Sc., A. (1-7-49), 172/A, Upper Chitpur Road, P.O. Baghbazar. (1188)

Ganguli, Gopendra Nath, B.Com., A. (1-7-49), 9, Haldarpara Road. (1286)

Ganguli, Gangadhar, B.Com., A. (29-1-52), **De & Ganguli**, 3/1, Mangoe Lane. (2126)

**Ganguli, Mukherjee & Co.**, Post Box No. 719, 23, Strand Road.

†Ganguli, Parbati Charan, A.C.A. (Eng. & Wales), A. (3-6-52), 37, Nanda Lal Mitra Lane, Tollygunge. (2219)

Ganguli, Phanindra Nath, M.A., G.D.A., A. (23-5-52), 12, Waterloo Street, 1st Floor. (2215)

**Ganguly (S. K.) & Co.**, 129, Dharamtolla Street.

Ganguly, Susil Kumar, B.Sc., B.Com., A. (1-7-49), F. (13-1-51), **S. K. Ganguly & Co.**, 129, Dharamtolla Street. (876)

Ghose, Jagneswar, M.A., B.Com., A. (20-2-53), 76, Grey Street. (2421)

**Ghose (N. C.) & Co.**, P-39, Mission Row Extension.

Ghose, Nirmal Chandra, B.Com., A. (1-7-49), F. (16-8-49), **N. C. Ghose & Co.**, P-39, Mission Row Extension. (730)

**Ghose, Nundy & Co.**, 71/A, Netaji Subhas Road, Room No. C-7.

**Ghose (S.) & Co.**, 10, Mercantile Building, Lall Bazar.

Ghose, Sailen, B.Sc., A. (1-7-49), F. (16-8-49), **S. Ghose & Co.**, 10, Mercantile Building, Lall Bazar. (11)

Ghose, Subhas Chandra, B.Sc., A. (30-5-50), **Gupta Mitra & Co.**, 30, Brabourne Road. (1749)

†Ghose, Tapan Kumar, M.Sc., B.L., B.Com., A.S.A.A., A. (5-7-51), C/o **S. K. Basu & Co.**, 6, Old Post Office Street. (2038)

**Ghosh (A. K.) & Co.**, 158-D, Upper Circular Road.

Ghosh, Ajay Kumar, B.Com., A. (1-7-49), 7/1, Nundy Street, P.O. Rashbehari Avenue. (1238)

Ghosh, Ajit Kumar, B.A., A. (1-7-49), F. (16-8-49), 8, Old Post Office Street. (665)

Ghosh, Akshay Kumar, B.Com., A. (1-7-49), **A. K. Ghosh & Co.**, 158-D, Upper Circular Road. (1450)

Ghosh, Amitava, B.Sc., B.Com., A. (4-9-52), 15-A, Beltala Road. (2288)

Ghosh, Anil Kumar, G.D.A., A. (1-7-49), F. (16-8-49), **Ghosh & Ghosh**, Temple Chambers, 6, Old Post Office Street. (224)

†Ghosh, Arabinda, M.A. (Com.), A. (19-8-50), 41-B, Ekdalia Road. (1837)

Ghosh, Basudeva, M.A., B.Com., LL.B., A. (1-7-49), F. (22-8-51), **Ghosh & Ghosh**, Temple Chambers, 6, Old Post Office Street. (1068)

†Ghosh, Bimalendu, B.Sc., A. (1-7-49), 65, Bazar Road, Behala. (1037)

**Ghosh & Ghosh**, Temple Chambers, 6, Old Post Office Street.

†Ghosh, Gurudas, M.A., B.Com., A. (20-12-50), Asstt. Commissioner of Income-tax, West Bengal, 46, Karbala Tank Road. (1920)

Ghosh, Himanshu Sekhar, B.Sc., A. (1-7-49), 20-B, Hazra Road. (1552)

**Ghosh (J. K.) & Co.**, 36, Brabourne Road.

**Ghosh (J. N.) & Co.**, 5, Clive Ghat Street.

†Ghosh, Jagannath, M.A. (Com.), A.S.A.A., A. (17-4-51), 29/2, School Row. (1989)

Ghosh, Janendra Nath, A. (8-3-51), **J. N. Ghosh & Co.**, 5, Clive Ghat Street. (1968)



## CALCUTTA—(Contd.)

- Ghosh, Jitendra Kishore, B.Com., G.D.A., A. (1-7-49), F. (13-10-49), **J. K. Ghosh & Co.**, 36, Brabourne Road. (301)
- †Ghosh, Kamal Kumar, A. (1-7-49), 43-A, Mohim Halder Street. (1041)
- †Ghosh, Nares Chandra, M.A., B.Sc., B.Com., A. (1-7-49), 28/10-B, Nakuleswar Bhattacharyya Lane. (1475)
- Ghosh & Pande**, Room No. 9, First Floor, 113-C, Netaji Subhas Road.
- Ghosh (P. K.) & Co.**, 17, Mangoe Lane.
- Ghosh, Pabitra Kumar, B.Sc., F.S.A.A., A. (1-7-49), F. (16-8-49), **P. K. Ghosh & Co.**, 17, Mangoe Lane. (204)
- Ghosh, Ranajit Kumar, B.Com., A. (20-8-52), **P. K. Ghosh & Co.**, 17, Mangoe Lane. (2254)
- †Ghosh, Ratish Chandra, B.Com., A. (1-7-49), 66, Harish Chatterjee Street. (1260)
- Ghosh (S. K.) & Co.**, 10, Old Post Office Street.
- Ghosh, Siddhartha Kumar, B.Sc., F.S.A.A., A. (1-7-49), F. (16-8-49), **S. K. Ghosh & Co.**, 10, Old Post Office Street. (237)
- Ghosh, Samarajit Kumar, B.Com., A. (1-10-52), **Ghosh & Pande**, Room 9, 113-C, Netaji Subhas Road. (2293)
- †Ghosh, Sudhir Kumar, G.D.A., A. (1-7-49), C/o Gillanders Arbuthnot & Co. Ltd., 8, Netaji Subhas Road. (530)
- Ghosh, Susil Kumar, M.A., B.Com., A. (1-7-49), White Hall Pharmacy Building, 131, Lower Circular Road. (776)
- Gibb, John Stewart Fyfe, A. (1-7-49), **Lovelock & Lewes**, 4, Lyons Range. (1104)
- Goswami, Jotish Chandra, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), 34-C, Ananda Palit Road, Entally. (309)
- Green & Co.**, 3, S. N. Banerjee Road.
- Green, Bryan McDonald, A. (1-7-49), C/o **Lovelock & Lewes**, 4, Lyons Range. (1375)
- Guha (B.) & Co.**, 5 & 6, Hare Street.
- Guha, Bani Kanta, B.A., A. (1-7-49), F. (16-8-49), 10, Indra Roy Road, Bhowanipore. (378)
- Guha, Biswaranjan, G.D.A., A. (1-7-49), F. (16-8-49), **Guha & Guha**, 21, Old Court House Street. (187)
- Guha, Brajes Chandra, B.Com., A. (1-7-49), F. (16-8-49), **B. Guha & Co.**, 5 & 6, Hare Street. (429)
- Guha, Dharendra Mohan, B.Sc., A. (1-7-49), 33-C, Ram Mohan Dutta Road, Elgin Road P.O. (1390)
- Guha & Guha**, Grosvenor House, 21, Old Court House Street.
- Guha (K. B.) & Co.**, 1-B, Old Post Office Street.
- Guha, Krishna Brata, B.Com., LL.B., A. (17-1-53), 3A, Monmohan Bose Street. (2365)
- Guha, Pratul Chandra, G.D.A., A. (1-7-49), F. (16-8-49), **Guha & Guha**, 21, Old Court House Street, Grosvenor House. (438)
- †Guha, Ranendra Sankar, M.A. (Cantab.), A.C.A. (Eng. & Wales), A.C.W.A. (Eng.), A. (15-10-51), Accountant, James Finlay & Co. Ltd., 2, Netaji Subhas Road. (2028)
- Guha (S. N.) & Co.**, 12, Waterloo Street.
- Guha, Sachindra Nath, B.Sc., G.D.A., A. (1-7-49), **S. N. Guha & Co.**, 12, Waterloo Street. (1275)
- †Guha, Sanjib Chandra, B.Sc., LL.B., A.S.A.A., A. (1-7-49), F. (16-1-51), Additional Commissioner of Commercial Taxes, Govt. of West Bengal, Pollock House, 3rd Floor, 18/A, Brabourne Road. (535)

## CALCUTTA—(Contd.)

†Guha, Tarun Kumar, B.Com., A.C.A. (Eng. & Wales), A. (13-6-52), with Lovelock & Lewes, 4, Lyons Range. (2222)

Guha Roy, Dharendra Nath, M.A., F.S.A.A., A. (1-7-49), F. (16-8-49), Pal & Roy, 2, Church Lane. (269)

**Guha Thakurata (P.) & Co.**, 5 & 6, Hare Street.

Guhathakurta, P. K., B.Com., A. (21-3-50), **P. Guha Thakurata & Co.**, 5 & 6, Hare Street. (1652)

†Guliani, Mohan Lal, A. (4-9-52), 10, Chandra Mandal Lane. (2274)

Gupta, Abani Bandhu, B.Sc., LL.B. (Belf.), A.C.A. (Eng. & Wales), A. (1-7-49), F. (16-8-49), **Gupta & Mitra**, Windsor House, P-14, Mission Row Extension. (573)

Gupta, Gopal Chandra, A. (1-7-49), 43-C, Girish Park North, P.O. Beadon Street. (1473)

Gupta, Hiranendu, B.Sc., A. (26-9-49), 48/4, Manohar Pukur Road, P.O. Rash-behari Avenue. (1609)

**Gupta (J.) & Co.**, 42, Ganesh Chunder Avenue.

Gupta, Jitendra Nath, B.A., G.D.A., A. (1-7-49), F. (16-8-49), **A. C. Das Gupta & Co.**, 12/1, Old Post Office Street. (360)

Gupta, Jogendranath, M.A. (Com.), B.L., G.D.A., A. (1-7-49), F. (16-8-49), **J. Gupta & Co.**, 42, Ganesh Chunder Avenue. (137)

Gupta, Madan Mohan, B.Com., A. (24-9-49), **S. K. Ghosh & Co.**, 10, Old Post Office Street. (1603)

**Gupta Mitra & Co.**, 30, Brabourne Road.

**Gupta & Mitra**, Windsor House P-14, Mission Row Extension.

†Gupta, Pravas Chandra, B.Sc., G.D.A., A. (1-7-49), F. (6-7-52), 55, Sree Gopal Mullick Lane. (473)

**Gupta (R. N.) & Co.**, 10, Old Post Office Street, 1st Floor.

Gupta, Rabindra Nath, B.A., A. (1-7-49), **R. N. Gupta & Co.**, 10, Old Post Office Street, 1st Floor. (1177)

**Gupta (S. K.) & Co.**, 32, Upper Circular Road.

Gupta, Sachindra Nath, B.Com., A. (21-3-50), **Joy Krishna Sen & Co.**, 4A, Nayan Sur Lane. (1663)

†Gupta, Sajal Kumar, B.Sc., B.Com., A. (1-5-50), 50-X, Garcha Road. (1707)

Gupta, Satin Kumar, G.Com., A. (27-11-51), **S. K. Gupta & Co.**, 32, Upper Circular Road. (2114)

Gupta, Sibadas, A. (1-7-49), with **George Read & Co.**, Avenue House, Chowringhee Square. (1121)

**Gutgutia (K. N.) & Co.**, 33, Netaji Subhas Road.

Gutgutia, Kashi Nath, B.Com., F.S.A.A., A. (1-7-49), F. (16-8-49), **K. N. Gutgutia & Co.**, 33, Netaji Subhas Road. (17)

†Hariharan, Chittur Sivaramaier, B.Com., A. (11-2-53), with **M. D. Darbari & Co.**, 8, Old Post Office Street. (2402)

†Harris, Norman Davidson, M.A., B.Com., A. (1-7-49), C/o Imperial Chemical Industries (India) Ltd., 18, Strand Road. (1325)

Hartley, Kenneth John Harold, A. (1-7-49), F. (12-3-50), **Price Waterhouse, Peat & Co.**, B-4, Clive Buildings, 8, Netaji Subhas Road. (383)

†Haworth, Philip Cunningham, A. (1-7-49), C/o Shaw Wallace & Co., Ltd., 4, Bankshall Street, P.B. No. 70. (1414)

Hill, Frederic Montague, A. (1-7-49), **Price Waterhouse, Peat & Co.**, B-4, Clive Buildings, 8, Netaji Subhas Road. (1088)

†Hockley, Clifford, A. (1-7-49), C/o McLeod & Co. Ltd., 3, Netaji Subhas Road. (1502)

**Hussain (M. M.) & Co.**, 9, Hastings Street.

Hussain, Mirza Mohammad, B.A., A.S.A.A., A. (1-7-49), F. (16-8-49), **M. M. Hussain & Co.**, 9, Hastings Street. (676)

†Iyer, Narayanaswamy Ramaswamy, G.D.A., A. (16-5-50), Deputy Chief Accountant, Calcutta Port Commissioner's Office, 15, Strand Road. (1721)

## CALCUTTA—(Contd.)

†Jagadisan, T. R., B.Sc., A. (1-7-49), C/o Balmer Lawrie & Co. Ltd., 21, Netaji Subhas Road. (1264)

†Jagannathan, R., M.A., A. (1-7-49), C/o Brooke-Bond India Ltd., P.B. No. 187. (1090)

**Jain & Co.**, 46, Strand Road.

Jain, Kamal Kumar, B.Com., LL.B., A. (15-5-52), **Jain & Co.**, 46, Strand Road. (2211)

**Jain Satyavadi (K. C.) & Co.**, Narayani Building, 27-29, Brabourne Road.

**Jaju & Co.**, No. 1, Netaji Subhas Road, 1st Floor.

Jaju, Bajrang Lal, B.A., LL.B., A. (21-9-49), **Jaju & Co.**, No. 1, Netaji Subhas Road, 1st Floor. (1596)

Jha, Laxman Bala, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), 12, Lower Chitpur Road, 1st Floor, Triratne Bazar. (212)

Joscelyne, Alan Keith, A. (1-7-49), F. (13-10-52), **Lovelock & Lewes**, 4, Lyons Range. (1094)

**Joy Krishna Sen & Co.**, 4A, Nayan Sur Lane.

Just, Arnold Hartman, A. (1-7-49), F. (16-8-49), **Price, Waterhouse, Peat & Co.**, B-4, Clive Buildings, 8, Netaji Subhas Road. (529)

†Kapadia, Rustomji Pestonji, M.A., LL.B., A. (16-5-50), Inspecting Assistant Commissioner of Income-tax, Income-tax Office, 3, Govt. Place West. (1718)

†Kapur, Rajinder Nath, B.Com., A.C.W.A. (Lond.), A. (14-4-50), C/o Burmah-Shell Oil Storage & Distributing Co. of India Ltd., Hong Kong House, Dalhousie Square. (1696)

**Kar Sen & Co.**, 9, Hastings Street.

Kar, Subodh Krishna, B.Sc., F.S.A.A., A. (1-7-49), F. (16-8-49), **Kar Sen & Co.**, 9, Hastings Street. (151)

Kar, Tarun Kumar, B.Com., A. (1-7-49), 1-B, Old Post Office Street, 3rd Floor, Room No. 22. (1542)

**Khandelwal (H. P.) & Co.**, Temple Chambers, 6, Old Post Office Street.

Khandelwal, Hari Prasad, B.Com. (Lond.), A.C.A. (Eng. & Wales), A. (1-7-49), F. (16-8-49), **H. P. Khandelwal & Co.**, Temple Chambers, 6, Old Post Office Street. (395)

†Khanna, Kailash Chandra, B.Com., LL.B., A. (1-7-49), C/o The Imperial Tobacco Co. of India Ltd., 37, Chowringhee. (936)

**Khastagir (K.) & Co.**, 8, Old Post Office Street.

Khastagir, Kalyan Kumar, M.A. (Com.), A. (1-7-49), **K. Khastagir & Co.**, 8, Old Post Office Street. (1441)

**Kothari & Co.**, 12, Old Post Office Street.

Kothari, Bijay Singh, M.A., B.Com., A. (22-12-49), **Kothari & Co.**, 12, Old Post Office Street. (1638)

**Kothari (S. S.) & Co.**, Room No. 40, Grosvenor House, 21, Old Court House Street.

Kothari, Swatantra Singh, B.A., B.Com., A.T.I.I. (Lond.), A. (6-10-52), **S. S. Kothari & Co.**, Grosvenor House, Room No. 40, 4th Floor, 21, Old Court House Street. (2301)

†Krishnamurthy, Ramaiyer, B.Com., A. (7-4-52), Accountant, Standard-Vacuum Oil Company, Post Box No. 146, 6, Church Lane. (2186)

Kumar, Kamal Chandra, B.Com., B.L., A. (1-7-49), F. (13-1-51), 79/7-A, Lower Circular Road. (927)

Kundu, Atul Krishna, A. (1-7-49), 8, Kumartuli Street. (1209)

Kundu, Balai Chand, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), P-19, Kambulliatollah. (44)

Kundu, Nilmani, B.A., B.L., A. (1-7-49), 198, Rash Behari Avenue, Top Floor. (1181)

†Kundu, Prafulla Kumar, B.Com., G.D.A., A. (14-4-52), 38, Lake Road. (2188)

Kundu, Prithvish Chandra, B.A., B.Com., A. (27-11-52), with B. C. Kundu, F.C.A., P-19, Kamculiatollah. (2332)

## CALCUTTA—(Contd.)

Laha, Sudhir Chandra, M.Sc., A. (1-7-49), F. (7-6-50), 27/3-B, Hari Ghosh Street. (664)

†Lahiri, Chinmoy, B.Sc., B.Com., A. (12-2-52), 126/2, Hazra Road. (2140)

Laing, John Cuthbert, A. (1-7-49), Lovelock & Lewes, 4, Lyons Range. (1305)

Lakshminarayanan, V., G.D.A., A. (1-7-49), 25/2, Chakrabere Road South, Bhowanipur. (485)

†Lal, Jag Mohan, A. (1-7-49), C/o Imperial Chemical Industries (India) Ltd., 18, Strand Road. (1546)

†Lal, Jalota Rameshwar, A.S.A.A., A. (1-7-49), C/o Burmah-Shell Oil Storage & Distributing Co. of India Ltd., Hong Kong House Dalhousie Square. (1489)

†Lance, Norman Charles, A.S.A.A., A. (1-7-49), 31, Netaji Subhas Road. (1409)

Leach, Ronald George, A. (1-7-49), Price, Waterhouse, Peat & Co., B-4, Clive Buildings, 8, Netaji Subhas Road. (1367)

**Lodha & Co.**, 1-B, Old Post Office Street.

Lodha, Jaswant Singh, B.Com., LL.B., LL.M. (Lond.), A.C.A. (Eng. & Wales), A. (1-7-49), F. (29-9-50), Lodha & Co., 1-B, Old Post Office Street. (763)

**Lovelock & Lewes**, 4, Lyons Range.

†Luddy, Samuel, A. (1-7-49), 7, Tottee Lane. (1541)

**Madan (J.B.) & Co.**, 40, Ballygunge Circular Road.

Madan, Jamshed Burjor, A.S.A.A., A. (1-7-49), **J. B. Madan & Co.**, 40, Ballygunge Circular Road. (645)

†Mahadev, Bhagavatiswara Aiyar, B.A., G.D.A., A. (21-3-50), C/o Western India Match Co. Ltd., Wellesley House, 7, Wellesley Place. (1664)

†Maitl, Asutosh, B.Sc., B.Com., A. (1-7-49), 1, Karbala Tank Lane. (689)

†Maiti, Saral Kumar, B.Com., A. (1-10-52), with Price, Waterhouse, Peat & Co., B-4, Clive Building. (2295)

Maitra, Arun Kumar, B.Sc., B.Com., A. (16-3-53), 18, Parshibagan Lane. (2441)

**Majumdar (H. M.) & Co.**, 8, Old Post Office Street.

Majumdar, Hirendra Mohan, M.Sc., LL.B., F.S.A.A., A. (1-7-49), F. (16-8-49), **H. M. Majumdar & Co.**, 8, Old Post Office Street. (666)

†Majumdar, Milan Ranjan, B.Sc., B.Com., A. (23-8-50), P-406, Block, G, New Alipore. (1847)

†Majumdar, Mukunda Prasad, B.Com., A.S.A.A., A. (1-7-49), 20, Dr. Sarat Banerjee Road. (1343)

†Majumdar, Nil Ratan, B.Sc., G.D.A., A. (1-7-49), F. (2-5-50), Audit Officer, Calcutta University, Senate House. (540)

†Majumdar, Ramesh Chandra, B.A., A. (1-7-49), Assistant Registrar of Joint-Stock Companies & Additional Registrar of Firms, West Bengal, 2, North Road, Jadavpur. (1081)

**Majumdar (S. C.) & Co.**, 49-A, Rash Behari Avenue.

Majumdar, Sukrit Chandra, B.A., A. (1-7-49), **B. Mukherjee & Co.**, 10, Old Post Office Street, 1st Floor. (1239)

Majumdar, Sunil Chandra, B.A., A.S.A.A., A. (8-6-50), **S. C. Majumdar & Co.**, 49-A, Rash Behari Avenue. (1765)

**Majumder (R. N.) & Co.**, 25, Swallow Lane.

Majumder, Rabindra Nath, B.Com., A. (1-7-49), F. (16-8-49), **R. N. Majumdar & Co.**, 25, Swallow Lane. (459)

Majumder Ramesh Chandra, B.Sc., G.D.A., A. (1-7-49), 35/3, Beniatola Lane. (307)

Malhan, Ram Prakash, M.A., A. (6-2-51), C/o Burmah-Shell Oil Storage & Distributing Co. of India Ltd., Hong Kong House, Dalhousie Square. (1945)

†Mallick, Sudhindra Chandra, B.Sc., B.Com., A. (24-2-51), 9/A, Balaram Bose 1st Lane. (1960)

†Mallik, Byom Kesh, B.Sc., A.S.A.A., A. (1-7-49), 131/1, Ahiritola Street. (1059)

Mallik, Prosanta Kumar, B.Com., A. (6-1-53), 25D, Mohini Mohan Road. (2350)

Mallik, Ramlal, B.A. (Hons.), A. (1-7-49), 172/37, Lower Circular Road. (999)

## CALCUTTA—(Contd.)

**Maneck A. Davar & Co.**, 8, Old Post Office Street.

†Marsland, Donald Bryden, A. (1-7-49), C/o Imperial Chemical Industries (India) Ltd., 18, Strand Road. (1303)

Master, Nariman Fakirji, F.S.A.A., A. (1-7-49), F. (18-9-50), **S. R. Batliboi & Co.**, 1-B, Old Post Office Street. (72)

†Matthews, Ittymani, K., M.A., B.Com., B.L., A. (21-8-50), Flat No. 2-B, Dover Lane Extension. (1845)

Maulik, Jagat Bandhu, M.A. (Com.), A. (1-7-49), F. (30-12-50), 17, Mangoe Lane. (650)

Maulik, Prabodh Chandra, M.A., B.Com., A. (15-2-52), **Das & Maulik**, 9/1, Old Post Office Street. (2145)

†Mazumdar, Satls Chandra, B.A., G.D.A., A. (19-1-50), Commercial Tax Officer, Grade I, 17/2, Jhamapuker Lane. (1646)

†McPherson, Donald Victor, A. (1-7-49), C/o Imperial Chemical Industries (India) Ltd., 18, Strand Road. (1319)

†Menon, Thrikandiyur Gopala, B.A., A. (17-11-51), Inspecting Assistant Commissioner of Income-tax Drive, 3, Govt. Place West. (2111)

Millar, Thomas Orr, A. (1-7-49), C/o Mackinnon Mackenzie & Co. Ltd., 16, Strand Road, P.O. Box No. 163. (1426)

†Mirza, Boman Manikji, B.Com., A. (22-1-52), 38, Wachelmolla Mansions, 8, Dharamtolla Street. (2125)

†Mistry, Dinshaw Maneck, A.S.A.A., A. (23-9-52), C/o Burmah Shell Oil Storage & Distributing Co. of India Ltd., Hong Kong House, Dalhousie Square. (2288)

†Mitra, Amal Chandra, B.Com., A. (1-7-49), 34, Amherst Street. (981)

†Mitra, Arun Kumar, A. (1-7-49), 49-A, Hari Ghosh Street, P.O. Beadon Street. (1128)

Mitra, Asoka Kumar, B.A., B.Com., A. (12-8-50), 22, Cockler Lane, P.O. Rash-behari Avenue. (1820)

†Mitra, Bhupendranath, A. (1-7-49), 29A, Brindaban Basack Street. (859)

Mitra, Bibhas Kumar, B.Com., A. (25-5-51), B-6, Alonga Mansions, 53, Jatindra Mohan Avenue. (2092)

Mitra, Bimal Chandra, B.Sc., A. (1-7-49), 10, Old Post Office Street, 1st Floor, Left Block. (1195)

†Mitra, Brindaban Chandra, M.A., G.D.A., A. (1-7-49), F. (16-8-49), 9, Townshend Road. (368)

†Mitra, Kamal Kumar, B.A., A.S.A.A., A. (3-12-51), 182-B, Landsdowne Road. (2117)

†Mitra, Kasi Sanker, M.B.E., B.A., A.S.A.A., A. (1-7-49), Deputy Director, Directorate of Health Services (A & A), Government of West Bengal, Writers' Buildings. (579)

†Mitra, Nirad Baran, B.Com., A. (26-5-50), 15, Kali Kumar Banerjee Lane, Tala. (1744)

**Mitra (N. C.) & Co.**, 10, Old Post Office Street, 1st Floor, Left Block.

Mitra, Nirmal Chandra, B.Sc., A. (1-7-49), F. (13-10-49), **N. C. Mitra & Co.**, 10, Old Post Office Street, First Floor, Left Block. (941)

†Mitra, Nirmal Kumar, B.A., G.D.A., A. (1-7-49), F. (24-11-51), Secretary & Accountant, Saxby & Farmer (India) Ltd., 17, Convent Road, Entally. (531)

**Mitra (P. K.) & Co.**, P-7, Mission Row Extension.

Mitra, Pravat Kumar, B.Sc., F.S.A.A., A. (1-7-49), F. (16-8-49), **P. K. Mitra & Co.**, P-7, Mission Row Extension. (298)

**Mitra (R. K.) & Co.**, 10, Old Post Office Street.

Mitra, Rabindra Kumar, B.Com., A. (21-3-50), **R. K. Mitra & Co.**, 10, Old Post Office Street. (1672)

†Mitra, Robindra Nath, M.A., B.Com., A. (1-7-49), 3, Surendranath Chatterjee Road. (1073)

**Mitra (S.) & Co.**, 22-A, Amrita Banerjee Road.

## CALCUTTA—(Contd.)

- †Mitra, Sachi Kumar, B.A., A.S.A.A., A. (1-7-49), C/o Duncan Bros & Co. Ltd., 31, Netaji Subhas Road. (1466)
- Mitra, Sailendra Nath, B.Sc., B.Com. (Lond.), A.C.A. (Eng. & Wales), A. (1-7-49), F. (16-8-49), **Gupta & Mitra**, Windsor House, P-14, Mission Row Extension. (374)
- Mitra, Salil Kumar, B.Sc., B.Com., A.S.A.A., A. (1-7-49), 2/1, Townshend Road. (1504)
- †Mitra, Samir Kumar, B.Sc., A. (1-7-49), C/o James Finlay & Co. Ltd., 2, Netaji Subhas Road. (1089)
- Mitra, Subhas Kumar, B.Com., B.Sc., A. (24-4-52), 226, Upper Circular Road. (2200)
- Mitra, Sudhansu Kumar, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **S. Mitra & Co.**, 22/A, Amrita Banerjee Road, P. O. Kalighat. (267)
- †Mitra, Sunil Chandra, B.Com., A. (27-11-52), 30, Madan Mitra Lane. (2334)
- Mittal, Avtar Krishan, A.C.A. (Eng. & Wales), A. (26-6-51), 32-A, Lansdowne Road. (2032)
- Mitter (S. K.) & Co.**, 71-A, Netaji Subhas Road.
- Mitter, Santosh Kumar, M.A., G.D.A., A. (1-7-49), F. (16-8-49), **S. K. Mitter & Co.**, 71-A, Netaji Subhas Road. (25)
- †Mitra, Ishan Chandra, M.A., A. (17-4-51), with **Price, Waterhouse, Peat & Co.**, B-4, Clive Buildings. (1987)
- †Mohindra, Daya Bhushan, M.A., B.Com. (Lond.), A.C.A. (Eng. & Wales), A. (14-4-52), C/o Imperial Chemical Industries (India) Ltd., 18, Strand Road. (2187)
- Moitra, Debendra Lal, B.Sc., G.D.A., A. (1-7-49), 3/1-B, Chidam Modi Lane. (398)
- †Molesworth, Hugh Mervyn, B.A., A. (1-7-49), C/o Imperial Chemical Industries (India) Ltd., 18, Strand Road. (1324)
- †Mondal, Hara Ballav, A. (1-7-49), C/o Shaw Wallace & Co. Ltd., 4, Bankshall Street, P.B. No. 70. (1415)
- Mookerjee Banerjee & Co.**, 12, Old Post Office Street.
- Mookerjee Guhathakurata & Co.**, 5 & 6, Hare Street.
- Mookerjee (L. P.) & Co.**, P-15, Bentinck Street.
- Mookherjee, Lakshmi Pada, B.Com., A. (20-8-51), **L. P. Mookherjee & Co.**, P-15, Bentinck Street. (2056)
- †Morris, Joseph, A. (1-7-49), Chief Accountant, Octavius Steel & Co. Ltd., P.O. Box No. 55. (1400)
- Mukherjea (P. N.) & Co.**, 11, Old Post Office Street.
- Mukherjea, Pashupati Nath, B.Sc., F.S.A.A., A. (1-7-49), F. (22-11-51), **P. N. Mukherjea & Co.**, 11, Old Post Office Street. (1035)
- Mukherjee (B.) & Co.**, 10, Old Post Office Street, 1st Floor.
- Mukerjee (M.) & Co.**, 24, Netaji Subhas Road.
- Mukerjee, Makhom Lall, A. (1-7-49), F. (16-8-49), **M. Mukherjee & Co.**, 24, Netaji Subhas Road. (22)
- Mukherjee & Co.**, 1-B, Old Post Office Street.
- Mukherjee, Anup Krishna, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **Ganguli Mukherjee & Co.**, 23, Strand Road, Post Box No. 719. (277)
- Mukherjee, Asru Kumar, B.Com., A. (11-2-53), 37/1, Balaram Bose Ghat Road. (2405)
- Mukherjee (B. B.) & Co.**, 17, Mangoe Lane.
- Mukherjee (B. N.) & Co.**, 8/2, Hastings Street, 2nd Floor, Room No. 21.
- Mukherjee, Bhambani Prosad, B.Com., A. (1-7-49), 1/B, European Asylum Lane. (1536)
- †Mukherjee, Bimal Charan, A.S.A.A., A. (1-7-49), 2, Nyayaratna Lane, Shyambazar. (585)
- Mukherjee, Chandi Prosad, B.A., F.S.A.A., A. (1-7-49), F. (28-4-50), **P. K. Mitra & Co.**, P-7, Mission Row Extension. (918)
- Mukherjee (D. N.) & Co.**, 10, Old Post Office Street.

## CALCUTTA—(Contd.)

Mukherjee, Dharendra Nath, A. (29-11-49), F. (28-8-50), **George Read & Co.**, Avenue House, Chowringhee Square. (1626)

†Mukherjee, Dwijendra Nath, B.A., A.S.A.A., A. (7-7-50), Martin Burn Ltd., 12, Mission Row. (1786)

Mukherjee, Gopal Chandra, B.A., B.Com., A. (16-2-52), 29/3, Serpentine Lane. (2152)

Mukherjee, Mohajit, B.A., B.Com., A. (12-11-49), 19, Behari Doctor Road, Bhowanipore. (1616)

Mukherjee, Moni Mohan, A. (1-7-49), F. (23-5-52), **Mukherjee & Co.** (821)

Mukherjee, Prokash Kumar, B.Com., A. (1-7-49), 45, Suburban School Road, Bhowanipur. (1133)

Mukherjee, Ranajit Kumar, B.Com., A. (1-7-49), F. (4-2-53), **S. Sen & Co.**, 137, Canning Street. (1155)

**Mukherjee (S. K.) & Co.**, 17, Mangoe Lane.

Mukherji, Prafulla Kumar, G.D.A., A. (1-7-49), F. (16-8-49), **Mukherji & Roy**, 23, Strand Road, Post Box No. 2595. (282)

Mukherji, Prafulla Kumar, M.A., B.Com., A. (1-7-49), F. (16-8-49), **Green & Co.**, 3, S. N. Banerjee Road. (843)

Mukherji, Prasanta Kumar, B.Com., A. (1-7-49), **S. N. Mukherji & Co.**, 1-B, Old Post Office Street. (988)

**Mukherji & Roy**, 23, Strand Road, Post Box No. 2595.

**Mukherji (S. N.) & Co.**, 1-B, Old Post Office Street.

Mukherji, Satyendra Nath, F.S.A.A., A. (1-7-49), **S. N. Mukherji & Co.**, 1-B, Old Post Office Street. (163)

Mukherji, Susruta, B.Com., M.A. (Com.), A. (20-8-51), **Susrut Mukherji & Co.**, 8/2, Hastings Street, 2nd Floor. (2055)

Mukhopadhyay, Amarnath, G.D.A., A. (1-7-49), F. (16-8-49), 12, Dalhousie Square East. (620)

Mukhopadhyay, Bhupendra Nath, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), **N. Sarkar & Co.**, 17, Mangoe Lane. (250)

†Mukhopadhyay, Bimal Behari, B.Sc., B.Com., A. (1-11-51), 39/5, Cossipur Road. (2101)

†Mukhopadhyay, Siv Sankar, B.Com., A.S.A.A., A. (1-7-49), C/o M/s Turner Morrison & Co., Ltd., 6, Lyons Range. (1478)

Mukhopadhyay, Sulabh Kumar, B.Com., A. (10-3-53), C/o **Mookerjee Banerjee & Co.**, 12, Old Post Office Street. (2434)

Mukhopadhyay, Sushil Kumar, G.D.A., A. (1-7-49), F. (16-8-49), **Mookerjee Banerjee & Co.**, 12, Old Post Office Street. (370)

†Nagaraja Rao, Rayasam, A. (1-7-49), C/o Bird & Co., Chartered Bank Building. (1044)

Naik, Khandubhai Manibhai, G.D.A., A. (1-7-49), F. (6-7-52), 67, Stephen House, 4, Dalhousie Square East. (76)

Nandi, Nirad Baran, A. (20-5-52), 30/8-B, Doctor Lane. (2214)

**Nandi (P. C.) & Co.**, Lindlie Chambers, 6, Hastings Street.

Nandi, Prafulla Chandra, M.A. (Cantab.), B.Sc., A. (1-7-49), F. (16-8-49), **P. C. Nandi & Co.**, Lindlie Chambers, 6, Hastings Street. (40)

Nandy, Ajit Kumar, B.Com., A. (16-2-52), with **D. P. Chatterjee & Co.**, 10, Old Post Office Street. (2151)

†Nargolwala, Shivax Dinshaw, B.Com. (Bom.), B.Com. (Hons.). (London), I.C.S., A. (1-7-49), Commissioner, Income-tax Investigation Commission, 1/C, Chowringhee Square, Avenue House, 2nd Floor. (18)

Narielvala, Pestonji Mancherji, B.A. (Hons.), LL.B., A.S.A.A., A. (13-12-51), **S. R. Batliboi & Co.**, 1-B, Old Post Office Street. (2124)

†Nathan, Bension, A. (1-7-49), C/o Lever Brothers (India) Ltd., 4, Lyons Range. (610)

†Niemeyer, John Roderick Theodore, A. (1-7-49), C/o Andrew Yule & Co. Ltd., 8, Clive Row. (1180)

## CALCUTTA—(Contd.)

- †Niyogi, Mohit Kumar, B.Com., A. (13-6-51), P-153, Manmatha Dutta Road. (2015)
- Nundy, Manmatha Nath, B.Com., A. (1-7-49), F. (12-1-52), Ghose Nundy & Co., 71/A, Netaji Subhas Road, Room No. C/7. (759)
- Nundy, Monoj Kumar, B.Com., A. (1-7-49), F. (28-8-50), Nundy Roy & Co., 6, Old Post Office Street. (754)
- Nundy Roy & Co.**, 6, Old Post Office Street.
- †Pal, Ashutosh, B.Com., A. (14-2-52), 35-A, Braj Nath Dutt Lane. (2142)
- Pal, Jatindra Mohan, B.Sc., G.D.A., A. (1-7-49), 91, Surendra Nath Banerjee Road. (827)
- Pal & Roy**, 2, Church Lane.
- †Palchaudhuri, Krishnaballabh, M.A., A. (1-7-49), Pollock House, 28-B, Pollock Street. (271)
- Pande, Shri Nath, B.Com., A. (16-2-53), Ghosh & Pande, Room No. 9, First Floor, 113-C, Netaji Subhas Road. (2415)
- Parker, Walter Edmund, A. (1-7-49), Price, Waterhouse, Peat & Co., B-4, Clive Buildings, 8, Netaji Subhas Road. (1381)
- Parnandi, Ram Mohun Rao, A. (1-7-49), 161-A, Rash Behari Avenue. (509)
- Paul, Anil Madhab, B.Com., G.D.A., A. (5-7-50), B. N. Mukherjee & Co., 8/2, Hastings Street, 2nd Floor, Room No. 21. (1779)
- †Paul, Chandrakanta, B.Com., G.D.A., A. (27-6-50), Commercial Tax Officer, West Bengal, 10, Madan Street. (1773)
- Peat, Roderick Mackay, M.A., A. (1-7-49), Price, Waterhouse, Peat & Co., B-4, Clive Buildings, 8, Netaji Subhas Road. (1175)
- Percival, Stanley William, A. (1-7-49), Ford, Rhodes, Parks & Co., Stephen House, Dalhousie Square. (1372)
- Poddar, Manindra Chandra, A. (1-7-49), F. (23-1-51), Shaha & Co., 10, Old Post Office Street. (1018)
- †Poonevala, Erach Maneckshaw, B.Com., A. (17-2-53), C/o M. D. Darbari & Co., 8, Old Post Office Street. (2418)
- †Prager, Hubert Norris, A. (1-7-49), Finance Department, James Finlay & Co. Ltd., 2, Netaji Subhas Road. (1337)
- Prasad, Shree Krishna, B.Com., A. (23-1-53), with Singhi & Co., 1-B, Old Post Office Street. (2372)
- Price, Waterhouse, Peat & Co.**, B-4, Clive Buildings.
- †Pye, John Mitchell, O.B.E., A.S.A.A., A. (1-7-49), 4, Mangoe Lane. (412)
- †Raghavan, K., A. (1-7-49), Suit No. 31/F, Hindustan Building, Corporation Place. (897)
- †Raghubathi, T. R., A. (1-7-49), C/o Port Commissioners' Office, 15, Strand Road. (700)
- †Raha, Durga Das, B.A., A. (5-1-53), 51, Mirzapur Street. (2348)
- Raha, Rames Chandra, B.A., A. (1-7-49), with Lovelock & Lewes, 4, Lyons Range. (789)
- †Rajagopalan, Conjeevaram, G.D.A., A. (1-7-49), with Price Waterhouse, Peat & Co., B-4, Clive Buildings, 8, Netaji Subhas Road. (334)
- Rakshit, Bibhuti Bhuson, B.Com., A. (1-7-49), 233/1-B, Upper Circular Road. (972)
- †Ramabadrán, Gopalachariar, A. (5-7-50), C/o Hercules Insurance Co., Ltd. 16, Hare Street. (1777)
- Ramalingam, C. S., A. (1-7-49), Roy & Bagchi, 8/2, Hastings Street. (895)
- †Ranken, Francis, A. (1-7-49), C/o Jessop & Co. Ltd., 63, Netaji Subhas Road. (1252)
- Ray & Co.**, 1, Madan Street.
- Ray, Amitava, B.Sc., A. (1-7-49), 27, Allenby Road. (1166)
- Ray, Amiya Nath, A. (1-7-49), F. (16-8-49), Ray & Ray, 6, Church Lane. (69)



## CALCUTTA—(Contd.)

- Ray, Anilendu, B.Com., A. (1-7-49), **Ray & Bhattacharya**, 8, Old Post Office Street. (1277)
- Ray, Anupam Chandra, B.Com., A. (1-4-53), 60, Princep Street. (2451)
- Ray, Basanta Kumar, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), **B. K. Ray & Co.**, 14, Bentinck Street. (132)
- Ray & Bhattacharya**, 8, Old Post Office Street.
- Ray, Bimalansu, B.Com., A. (1-7-49), 16-Q, Dover Lane, Ballygunge. (1445)
- Ray, Bimal Chandra, B.Sc., A. (1-7-49), F. (1-4-52), 106/1C, Hazra Road. (747)
- Ray (B. K.) & Co.**, 14, Bentinck Street.
- Ray, Brajendra Krishna, B.Com., A. (1-7-49), F. (29-5-50), 2, Dalhousie Square East, 1st Floor. (924)
- Ray, Kalidas, B.Com., A. (1-7-49), 31/C, Ramkrishna Samadhi Road, P.O. Narkeldanga. (1163)
- Ray, Manindra Kumar, B.Sc., A. (1-7-49), 188/A, Rash Behari Avenue. (1392)
- Ray, Nripendra Nath, M.A., B.L., A. (1-7-49), 20, Madan Mitra Lane, P.O. Beadon Street. (1058)
- †Ray, Ramesh Chandra, B.Com., A. (1-7-49), 31, Ram Mohan Dutt Road, P.O. Elgin Road. (1259)
- Ray & Ray**, 6, Church Lane.
- Ray Subodhchandra, M.A., G.D.A., A. (1-7-49), F. (16-8-49), **Ray & Co.**, 1, Madan Street. (884)
- Ray Chaudhury (N. K. & Co.)**, 111-B, Netaji Subhash Road.
- Ray Choudhury, Nabendu Kumar, B.Com., A. (16-2-52), **N. K. Ray Choudhury & Co.**, 111-B, Netaji Subhas Road. (2150)
- Ray Moulik & Co.**, 3, Mangoe Lane.
- Ray Moulik, Anindya Kumar, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), **Ray Moulik & Co.**, 3, Mangoe Lane. (332)
- Read (George) & Co.**, Avenue House, Chowringhee Square.
- Reid, Robert, A. (1-7-49), C/o Mackinnon Mackenzie & Co., 16, Strand Road. (1429)
- Robson, Thomas Buston, A. (1-7-49), **Price, Waterhouse, Peat & Co.**, B-4, Clive Buildings, 8, Netaji Subhas Road. (1380)
- Roy (A. C.) & Co.**, 1-B, Old Post Office Street.
- Roy, A. C., B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **A. C. Roy & Co.**, 1-B, Old Post Office Street. (152)
- Roy, Amiya Mohan, B.Sc., A.S.A.A., A. (1-7-49), F. (25-9-50), **Mukherjee & Roy**, 23, Strand Road, P.B. No. 2595. (1547)
- †Roy, Anil Kumar, B.A., A. (1-7-49), F. (13-10-49), C/o M/s. Orr, Digman & Co., 29, Netaji Subhas Road. (580)
- Roy (A. M.) & Co.**, 1/B, Old Post Office Street.
- Roy & Bagchi**, 8/2, Hastings Street.
- †Roy, Bhupendra Mohan, M.A., A.S.A.A., A. (1-7-49), 1, Kabir Road, P.O. Kali ghat. (596)
- †Roy, Bibhuti Bhusan, B.A., A.S.A.A., A. (1-7-49), with **Price, Waterhouse, Peat & Co.**, B-4, Clive Buildings, 8, Netaji Subhas Road. (1029)
- †Roy, Bimala Prosad, B.A., B.L., A. (1-7-49), F. (21-5-51), Registrar of Joint Stock Companies, West Bengal, "Eastern Court", P-29, Mission Row Extension. (602)
- Roy, Hari Prosanna, B.Sc., G.D.A., A. (1-7-49), F. (18-7-50), 8/1/A, Shamananda Road, Bhowanipur. (339)
- Roy (J. M.) & Co.**, Temple Chambers, 2nd Floor, 8, Old Post Office Street.
- Roy, Jitendra Mohan, G.D.A., A. (1-7-49), F. (16-8-49), **J. M. Roy & Co.**, Temple Chambers, 2nd Floor, 8, Old Post Office Street. (363)
- Roy (K. C.) & Co.**, 10, Old Post Office Street, Ground Floor, Right Block.
- Roy, Kshitish Chandra, M.A. (Com.), A.S.A.A., A. (8-8-50), **K. C. Roy & Co.**, 10, Old Post Office Street, Ground Floor, Right Block. (1817)
- †Roy, Nirmal Chandra, B.Com., LL.B., A. (11-2-53), 27, Nandan Road. (2404)

## CALCUTTA—(Contd.)

**Roy (N. K.) & Co.,** P-39, Prinsep Street, P.O. Box No. 33, G.P.O.

Roy, Nripendra Krishna, M.Sc., A.S.A.A., A. (1-7-49), F. (16-8-49), **N. K. Roy & Co.,** P-39, Prinsep Street, P.O. Box No. 33, G.P.O. (238)

**Roy (R. N.) & Co.,** 6, Hastings Street, Lindlie Chambers, 3rd Floor.

Roy, Rathindra Nath, B.Com., A. (1-7-49), F. (7-7-51), **R. N. Roy & Co.,** Lindlie Chambers, 3rd Floor, 6, Hastings Street. (609)

Roy, Satyabrata, F.S.A.A., A. (1-7-49), F. (16-8-49), **A. C. Roy & Co.,** 1-B, Old Post Office Street. (625)

†Roy, Satyendra Chandra, B.Sc., A. (1-7-49), Chief Accountant, Airways (India) Ltd., 15, Ganesh Chandra Avenue. (643)

**Roychoudhuri & Co.,** 244-B, Vivekananda Road.

Roychoudhuri, Sudhir Kumar, B.Com., A. (22-5-50), **Roychoudhuri & Co.,** 244-B, Vivekananda Road. (1737)

**Roy Choudhury (J. N.) & Co.,** 22, Canning Street.

Roy Choudhury, Jyotirindra Nath, G.D.A., A. (1-7-49), F. (16-8-49); **J. N. Roy Choudhury & Co.,** 22, Canning Street. (337)

**Roy Chowdhury (B.) & Co.,** 7, Esplanade East, Lakshmi Building.

**Roy Chowdhury (K. C.) & Co.,** 12, Dalhousie Square East.

Roy Chowdhury, Kshitish Chandra G.D.A., A. (1-7-49), F. (16-8-49), **K. C. Roy Chowdhury & Co.,** 12, Dalhousie Square East. (342)

Roy Chowdhury, Kumar Chandra, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), **Roy Chowdhury & Moitra,** 8/2, Hastings Street. (274)

**Roy Chowdhury & Moitra,** 8/2, Hastings Street.

Roy Chowdhury, Sachindra Mohan B.Com., A. (21-3-50), 3, Mangoe Lane. (1660)

Saha, Girindra Mohan, B.Com., F.S.A.A. (Lond.), A. (1-7-49), F. (3-11-51), **G. Basu & Co.,** 6, Hastings Street. (947)

Saha, Gopal Chandra, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), **Shaha & Co.,** 10, Old Post Office Street. (341)

Saha, Hiron Kumar, B.Com., A. (1-7-49), F. (28-8-51), **Saha & Majumdar,** P-5, Canning Street, 2nd Floor. (875)

**Saha & Majumdar,** P-5, Canning Street, 2nd Floor.

Saha, Rabindra Nath, B.Sc., A. (1-7-49), F. (16-8-49), **Saha & Majumdar,** P-5, Canning Street, 2nd Floor. (808)

**Saha (S.P.) & Co.,** J, Hastings Street, 1st Floor.

Saha, Sarada Prasad, B.Com., A. (23-3-50), **S. P. Saha & Co.,** 5, Hastings Street, 1st Floor. (1680)

**Sambhu N. De & Co.,** 1-B, Old Post Office Street.

†Sampat, Mathuradas Dharamshi, G.D.A., A. (1-7-49), Accountant, National Insurance Co. Ltd., 7, Council House Street. (840)

**Sanyal (G.) & Co.,** Temple Chambers, 6, Old Post Office Street.

Sanyal, Gaurishankar, B.Com., A. (25-11-49), **G. Sanyal & Co.,** Temple Chambers, 6, Old Post Office Street. (1622)

Sanyal, Nripendra Nath, B.Sc., G.D.A., A. (1-7-49), F. (3-1-50), **N. Sarkar & Co.,** 17, Mangoe Lane. (375)

Sarkar, Arun Prakash, B.Com., A. (1-7-49), **Das Sarkar & Co.,** 8/2, Hastings Street. (1432)

Sarkar, Asoke Kumar, B.Sc., A. (1-7-49), F. (16-8-49), 18-B, Mohan Lal Street. (781)

†Sarkar, Bijay Kumar, G.D.A., A. (1-7-49), 8/D, Ekdalia Place, Ballygunge. (1325)

†Sarkar, Durga Charan, A. (1-7-49), with **Price, Waterhouse, Peat & Co.,** 6, Brindaban Pal Lane. (1162)

**Sarkar (K. C.) & Co.,** Room No. 46, Stephen House, 4 & 5, Dalhousie Square.

Sarkar, Kshitish Chandra, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **K. C. Sarkar & Co.,** Room No. 46, Stephen House, 4 & 5, Dalhousie Square. (297)

**Sarkar (N.) & Co.,** 17, Mangoe Lane.

## CALCUTTA—(Contd.)

Sarkar, Narendranath, M.A., F.S.A.A., A. (1-7-49), F. (11-10-50), 57, Ballygunge Gardens. (68)

Sarkar, Sukumar De, B.Sc., A. (29-8-51), 6, Old Post Office Street, Ground Floor. (2070)

Sen, Ahindra Nath, B.A., A. (1-7-49), with Lovelock & Lewes, 4, Lyons Range. (952)

†Sen, Amiya Kumar, A. (1-7-49), 11, Lake Avenue. (1406)

Sen, Arun Kumar, B.Com., A. (1-7-49), 3/2, Madan Street, 1st Floor. (1396)

†Sen, Bansil, B.Com., A. (1-7-49), 37, Beadon Row, P. O. Beadon Street. (1103)

†Sen, Benoy Kumar, B.Sc., B.A. (Com.), A. (1-7-49), F. (22-4-52), 201, Park Street. (758)

†Sen, Biman Behari, B.A., G.D.A., A. (1-7-49), 80/B, Sambhu Nath Pandit Street, P. O. Elgin Road. (1405)

Sen, Biswajit, B.Com., A. (28-3-51), 40/2, Guruprasad Chowdhury Lane. (1978)

Sen (C. R.) & Co., 4, Clive Ghat Street.

Sen, Chitta Ranjan, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), C. R. Sen & Co., 4, Clive Ghat Street, 2nd Floor. (71)

Sen (D. P.) & Co., 6-A, S. N. Banerjee Road, 1st Floor.

Sen, Devaprosad, B.A., A. (1-7-49), F. (26-10-50), D. P. Sen & Co., 6-A, S. N. Banerjee Road, 1st Floor. (822)

Sen (J.) & Co., 5, Hastings Street, Top Floor.

Sen, Jitendranath, F.S.A.A., A. (1-7-49), F. (16-8-49), J. Sen & Co., 5, Hastings Street, Top Floor. (231)

Sen (P.) & Co., 10, Old Post Office Street, First Floor.

Sen, Parbati Sankar, M.A., B.Com., A. (1-7-49), F. (24-12-49), P. Sen & Co., 10, Old Post Office Street, First Floor. (956)

Sen, Rabindra Nath, M.A., B.L., B.Com., A.S.A.A., A. (1-7-49), Price, Waterhouse, Peat & Co., B-4, Clive Buildings, 8, Netaji Subhas Road. (1054)

Sen (S.) & Co., 137, Canning Street.

†Sen, Sakti Sankar, A. (1-7-49), 5/2-A, Bir Chand Goswami Lane. (693)

Sen, Santosh Kumar, F.S.A.A., A. (1-7-49), F. (16-8-49), Kar Sen & Co., 9, Hastings Street. (235)

Sen, Satyendra Nath, M.A., B.Com. (Lond.), A.C.A. (Eng. & Wales), A.S.A.A., A. (25-4-52), Ray & Ray, 6, Church Lane. (2201)

Sen, Satya Ranjan, M.A., A.S.A.A., A. (1-7-49), S. R. Sen & Co., 9, Old Court House Street. (1216)

Sen, Saures Chandra, A. (1-7-49), 1/3-B, Dehi Serampore Lane, Ballygunge. (812)

Sen (S. M.) & Co., 4/1, Apurba Mitter Road.

Sen (S. R.) & Co., 9, Old Court House Street.

Sen, Sudhindra Mohan, B.A., A. (1-7-49), S. M. Sen & Co., 4/1, Apurba Mitter Road. (1246)

Sen Gupta, Asim Kumar, B.Com., A. (21-5-51), 23/71, Babubagan Lane. (1999)

†Sen Gupta, Benoyendra Prasad, A.S.A.A., A. (1-7-49), C/o The Calcutta Electric Supply Corporation Ltd., Victoria House. (1518)

Sen Gupta, Bijan Kumar, M.A., B.Com., I.L.B., A. (1-7-49), J. C. Das & Co., 135, Canning Street. (1263)

Sen Gupta (D. C.) & Co., 111-B, Netaji Subhas Road.

Sen Gupta, Dipes Chandra, B.Com., A. (1-7-49), D. C. Sen Gupta & Co., 111-B, Netaji Subhas Road. (1370)

Sen Gupta, D. M., A. (1-7-49), 10, Hastings Street. (1558)

†Sen Gupta, Kali Pada, B.Sc., B.Com., A. (1-6-50), 27, Purna Mitra Place, Santhipalli, Tollygunge. (1753)

Sen Gupta (N.) & Co., 98/2, Harish Mukherjee Road.

Sen Gupta, Nirod Baran, B.Com., A. (17-4-50), N. Sen Gupta & Co., 98/2, Harish Mukherjee Road. (1698)

Sengupta (S.) & Co., 10, Old Post Office Street.

## CALCUTTA—(Contd.)

†Sen Gupta, Sisir Kumar, M.A., A. (1-7-49), C/o I. G. N. Rly. Co. Ltd., Accounts Department, 4, Fairlie Place. (703)

Sen Gupta, Sitalacharan, M.A., G.D.A., A. (1-7-49), F. (16-8-49), S. Sen Gupta & Co., 10, Old Post Office Street. (458)

**Sen Gupta (S. M.) & Sons, 10, Hastings Street.**

Sen Gupta, Sudhansu Mohan, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), S. M. Sen Gupta & Sons, 10, Hastings Street. (405)

Sen Gupta, Sudhindra Nath, M.A., B.Com., A. (9-1-50), J. C. Das & Co., 135, Canning Street. (1645)

Sen Gupta, Surendra Mohan, M.A., G.D.A., A. (1-7-49), F. (16-8-49), S. M. Sen Gupta & Sons, 10, Hastings Street. (166)

**Sethia (B. M.) & Co., 2, Royal Exchange Place.**

Sethia, Bahadur Mal, B.Com., A. (21-9-49), B. M. Sethia & Co., 2, Royal Exchange Place. (1592)

Shah, Mahabir Prasad, B.Com., LL.B., A. (24-3-53), C/o Ruby General Insurance Co. Ltd., 9, Brabourne Road, Calcutta-1. (2443)

†Shah, Ramanlal Bhogilal, B.Com., G.D.A., F.S.A.A., A. (1-7-49), C/o United Commercial Bank Ltd., 2, Royal Exchange Place, (Top Floor). (158)

**Shaha & Co., 10, Old Post Office Street.**

Sharma, Durga Prasad, M.A., B.Com. A. (1-7-49), F. (2-8-52), Sharma Gautam & Co., 138, Canning Street. (1150)

**Sharma Gautam & Co., 138, Canning Street.**

**Sharma (H. P.) & Co., Temple Chambers, 6, Old Post Office Street.**

Sharma, Hari Prasad, B.Com., A. (1-7-47), H. P. Sharma & Co., Temple Chambers, 6, Old Post Office Street. (1228)

**Sharma (J. N.) & Co., 26, Chowringhee.**

Sheshadri, Nagar Subbarao, G.D.A., A. (1-7-49), 182/B, Lansdowne Road. (1024)

Shukla, Rameschandra Narbheram, B.Com., A. (16-12-49), C/o Louis Dreyfus & Co., Ltd., Pollock House, 28, Pollock Street. (1632)

†Sifton, James Elgood, A. (1-7-49), with Price, Waterhouse, Peat & Co., B-4, Clive Buildings, 8, Netaji Subhash Road. (1144)

†Sim, George Alexander Strachan, A. (1-7-49), C/o Andrew Yule & Co. Ltd., 8, Clive Row. (917)

†Singh, Kanwar Anand, B.A., B.Com. (Lond.), A.C.A. (Eng.), A. (13-6-52), with Lovelock & Lewes, 4, Lyons Range. (2223)

**Singhi & Co., 1-B, Old Post Office Street.**

Singhi, Jai Singh, B.Com., A. (1-4-53), 1-B, Old Post Office Street. (2462)

Singhi, Ramchandra, B.A., A.C.A. (Eng. & Wales), A. (1-7-49), F. (16-8-49), Singhi & Co., 1-B, Old Post Office Street. (667)

**Sinha Roy (S. K.) & Co., 19, Strand Road.**

Sinha Roy, Santosh Kumar, M.A., B.Com., A. (15-5-50), S. K. Sinha Roy & Co., 19, Strand Road. (1715)

†Sinha, Satyendra Nath, B.A. (Com.), (Hons.), A. (22-5-51), C/o National Tobacco Co. of India Ltd., "Norton Buildings", 1 & 2 Old Court House Corner. (2000)

**Sircar Gupta & Co., 3/1, Mangoe Lane.**

Sircar, Sontoshmoy, M.A., B.Com., LL.B., A. (1-7-49), Sircar Gupta & Co., 3/1, Mangoe Lane. (1371)

**Sitaram & Co., 10, Old Post Office Street.**

Sitaram, Swaminatha, B.Com., A. (29-9-51), Sitaram & Co., 10, Old Post Office Street. (2043)

Sloan, James, A. (1-7-49), C/o Mackinnon Mackenzie & Co., 16, Strand Road. (1427)

Smailes, John, A. (1-7-49), F. (23-12-50), Ford, Rhodes, Parks & Co., Stephen House, Dalhousie Square. (517)

Smedley, William Oliver, A. (1-7-49), Ford, Rhodes, Parks & Co., Stephen House, Dalhousie Square. (1376)

## CALCUTTA—(Contd.)

**Som (R.) & Co.**, 1, Ramananda Chatterjee Street.

Som, Rakhaldas, B.A., A.S.A.A., A. (1-7-49), F. (15-11-50), **R. Som & Co.**, No. 1, Ramananda Chatterjee Street. (1027)

**Sreen (Y. P.) & Co.**, 9, Royal Exchange Place, 3rd Floor, Room No. 4.

Sreen, Yash Pal, B.A., A. (1-7-49), F. (16-8-49), **Y. P. Sreen & Co.**, No. 9, Royal Exchange Place, 3rd Floor, Room No. 4. (630)

†Srinivasan, Hiremagalur Ramlengar, M.A., A.S.A.A., A. (1-7-49), C/o Imperial Chemical Industries (India) Ltd., 18, Strand Road. (1315)

†Srinivasan, V., B.Sc., A. (8-11-52), Accountant, National Insurance Co. Ltd., 7, Council House Street. (2322)

†Subramanian, N. P., B.A., G.D.A., A. (1-7-49), Secretary & Chief Accountant, Orient Longmans Ltd., 17, Chittaranjan Avenue. (1179)

Sur, Amal Kumar, M.A., B.Com., A. (1-7-49), 14-P, Middle Road, P.O. Entally. (1350)

Sur, Purnanka Mohan, F.S.A.A., A. (1-7-49), F. (16-8-49), **Sur & Sen**, 11, Old Post Office Street. (419)

**Sur & Sen**, 11, Old Post Office Street.

†Sur, Upendra Nath, B.Sc., A.S.A.A., A. (1-7-49), Suit 8, 36, Chowringhee. (1131)

**Suri & Co.**, 2nd Floor, No. 1, British Indian Street.

Suri, Ishar Singh, G.D.A., A. (1-7-49), **Suri & Co.**, No. 1, British Indian Street, 2nd Floor. (955)

†Suri, Tej Partap Singh, B.Sc., A. (1-7-49), No. 1, British Indian Street, 2nd Floor. (1064)

**Susrut Mukherji & Co.**, 8/2, Hastings Street, 2nd Floor.

†Swami, M. Vaidyanatha, B.A., L.T., G.D.A., A. (1-7-49), Internal Auditor, The Indian Oxygen & Acetylene Co. Ltd., 48/1, Diamond Harbour Road. (410)

Swaminathan, Ramakrishna, B.Com., A. (11-11-49), 112-B, Russa Road. (1614)

Tandan, Gopal Das, G.D.A., A. (1-7-49), F. (5-12-52), with **S. R. Batliboi & Co.**, 1-B, Old Post Office Street. (380)

Taneja, Raghubir Lal, A. (1-7-49), C/o Place Siddons & Gough, 6, Lyons Range. (486)

†Taraporewala, B. Nadirshaw, A. (21-9-49), 84, Dharamtala Street, Block A, Room No. 1. (1597)

†Tayal, Yashbir Singh, B.Com. (Lond.), A.C.A. (Eng. & Wales), A. (31-10-51), C/o Braithwaite & Co. (India) Ltd., Hilde Road, Kidderpore. (2098)

Thakur, Raj Nandan, B.Com., B.L., A. (28-1-53), 16, Munshi Sadruddin Lane. (2384)

Thomson, Alistair Young, A. (1-7-49), C/o Mackinnon Mackenzie & Co., 16, Strand Road. (1428)

†Turcan, Charles Ian, A. (1-7-49), C/o Andrew Yule & Co., Ltd., 8, Clive Row. (920)

Turnbull, Graham Fraser, A. (1-7-49), F. (14-3-53), **Ford, Rhodes, Parks & Co.**, Stephen House Dalhousie Square. (1173)

†Twena, Solomon Ferris, B.Com., A. (20-8-52), C/o Shri M. Benaiah, 4/1, Sudder Street. (2256)

Ushar, Graham Aitchison, A. (1-7-49), C/o Gillanders Arbuthnot & Co., Ltd., 8, Netaji Subhas Road. (1211)

†Vernede, Jack Ronald, A. (1-7-49), C/o Duncan Brothers & Co. Ltd., 31, Netaji Subhas Road, P.B. No. 189, G.P.O. I. (1300)

Vicajee, Victor Framjee, B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **S. R. Batliboi & Co.**, 1-B, Old Post Office Street. (43)

†Kalker, William John Barr, A. (1-7-49), C/o The Statesman Ltd., Chowringhee Square. (1322)

Wilson, Ian Birrel, A. (1-7-49), F. (13-1-51), **Ford, Rhodes, Parks & Co.**, P.O. Box 2064, Stephen House, Dalhousie Square. (481)

†Wright, Lewis Arthur, A. (1-7-49), C/o The Gramophone Co. Ltd., 33, Jessore Road, Post Box No. 48, Dum Dum. (1139)

## CUTTACK

**Naik (H.) & Co., Telenga Bazar.**

**Naik, Hrudayanand, B.A., A. (1-7-49), F. (16-8-49), H. Naik & Co., Telenga Bazar, (710)**

## DARJEELING

†**Banerjee, Mrityunjay, B.Com., A. (3-3-51), with George Read & Co., 1, Auckland Villas, Gandhi Road. (1966)**

**Mitra (P. K.) & Co., Nihar Lodge, Ladenla Road.**

**Read (George) & Co., 1, Auckland Villas, Gandhi Road.**

## DIBRUGARH (Assam)

**Chatterjee, N. C., A. (1-7-49), F. (16-8-49), Dibrugarh District Club. (1573)**

**Sarkar, Mrinal Kanti, B.A., A. (1-7-49), M. K. Sorcar & Co., Santipara Main Road, P.O. Rehabari. (1490)**

**Singh, Mukti Prasad, B.A., A. (1-7-49), F. (16-8-49). Santipara. Rehabari P.O. (779)**

**Sorcar (M. K.) & Co., Santipara Main Road, P.O. Rehabari.**

## DIGBOI (Assam)

†**Ray, Bikas Chandra, A.S.A.A., A. (25-9-51), Accountant. Assam Oil Coy. Ltd., Bungalow No. 29. (2081)**

## DURGAPUR (Dist. Burdwan)

**Jagdish Jha, B.Com., A. (23-3-50), Asstt. Accounts Officer, Damodar Valley Corporation. (1677)**

## GAUHATI (Assam)

**Das Gupta, Promatha Nath, B.A., G.D.A., A. (1-7-49). F. (29-11-50), Danish Road. (665)**

## HOOGHLY

†**Thakur, Kamakhya Prasad, B.A., A. (1-7-49), Commercial Tax Officer, Serampur. (1171)**

## HOWRAH

**Bandyopadhyay, Rasamy, B.Com., A. (2-3-53), 11, Ramlal Mukherjee Lane, Salkia. (2429)**

**Banerjee, Profulla Sankar, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49), Day & Co., 7, Dinoo Lane, P.O. Kadamtala. (506)**

**Chatterjee (D. P.) & Co., 165, Bellios Road.**

†**Das, Ranendra Mohan, B.Com., A. (16-2-52), 114/2, Kasundia Road. (2162)**

**Day & Co., 7, Dinoo Lane, P.O. Kadamtala.**

**Day, Birendra Kumar, A. (1-7-49), F. (16-8-49), Day & Co., 7, Dinoo Lane, P.O. Kadamtala. (537)**

†**Halpin, Henry Joseph, A.C.A. (Eng. & Wales), A. (1-7-49), C/o Burn & Co. Ltd., Howrah Iron Works. (1553)**

**Kundu, Radha Krishna, B.A., A. (1-7-49), 5/1, Debendra Ganguly Road, Salimar. (944)**

**Mukherjee, Amolendu Sekhar, B.Com., A. (21-3-52), 142, Ramakristopur Lane, P.O. Sibpur. (2180)**

†**Sen, Kamalendu, B.Com., A. (15-5-52), 536/1, Circular Road, Santragachi. (2210)**

## JALPAIGURI

†**Bhattacharyya, Shambhu Nath, B.Com., A. (14-8-50), Agricultural Income-tax Officer, Jalpaiguri Range. (1822)**

†**Gupta, Rabikar, A. (18-11-52), Commercial Tax Officer, Govt. of West Bengal. (2323)**

**Paul & Rudra, No. 3, West Gumtee.**

**JALPAIGURI—(Contd.)**

Rudra, Asit Baran, B.Sc., B.L., G.D.A., A. (1-7-49), F. (16-8-49), Paul & Rudra, No. 3, West Gumtce. (302)

**JORHAT**

Saikia, Jnanendra Nath, B.Com., A. (17-4-51), Tarajan. (1986)

**KULTI**

†Philipose, C. P., B.Com., A. (6-1-53), C/o Indian Iron & Steel Co. Ltd. (2349)

**MIDNAPORE**

†Sinha, Dilip Kumar, B.Com., A. (1-7-49), Agricultural Income-tax Officer, Grade I. Midnapore Range. (1434)

**SHILLONG**

†Bardalai, Kiran Chandra, B.Com., A. (1-7-49), Examiner of Accounts and Internal Auditor, N. E. F., Agency and Assam Rifles, Geeta Bhawan, Kench's Trace. (1125)

Majumdar, Upendra Chandra, B.Sc., G.D.A., A. (1-7-49). F. (16-8-49), G. S. Road. (343)

**TRIBENI (Dist. Hooghly)**

†Sen Gupta, Satyabrata, M.A. (Com.), A. (1-7-49), C/o Tribeni Tissues Ltd., Village: Chandrahatl. (1257)

**UTTARPARA (Dist. Hooghly)**

Banerji, Subhash Kumar, B.Com., A. (16-4-52), 1. Ramhary Roy Lane. (2189)

**REGION IV****THE STATES OF UTTAR PRADESH, BIHAR, MADHYA PRADESH, BHOPAL RAJASTHAN, VINDHYA PRADESH AND MADHYA BHARAT****AGRA**

Agarwal, Kailashi Lal, B.Com., LL.B., A. (25-8-49), Kailash & Co., Kokila Market, Kinari Bazar. (1582)

**Agarwala (D. P.) & Co.**, Kanhaiya Buildings, Belanganj.

Agarwala, Dwarka Prasad, B.Com., LL.B., A. (6-2-51), D. P. Agarwala & Co., Kanhaiya Buildings, Belanganj. (1946)

**Agrawala (K. B. L.) & Co.**, 70, Kanhaiya Buildings, Raja-ki-Mandi.

Agrawala, Kunj Behari Lal, B.Com., LL.B., A. (1-7-49), K. B. L. Agrawala & Co., 70, Kanhaiya Buildings, Raja-ki-Mandi. (1190)

**Dikshit (M. L.) & Co.**, 13, Vijay Nagar Colony.

Dikshit, Mohan Lal, B.Com., LL.B., A. (1-7-49), M. L. Dikshit & Co., 13, Vijay Nagar Colony. (1346)

Garg, Prem Dayal, M.A., B.Com., A. (22-7-50), Wazir Pura. (1808)

**Gupta (S. N.) & Co.**, "Sukh Niketan", Mahatma Gandhi Road.

Gupta, Sukh Nandan, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), S. N. Gupta & Co., "Sukh Niketan", Mahatma Gandhi Road. (123)

**Kallash & Co.**, Kinari Bazar.

**Mehta, (R. S.) & Co.**, 79-F, Prem Nagar, Dayalbagh.

Mehta, Raghubir Singh, M.A., G.D.A., A. (1-7-49), F. (13-10-49), R. S. Mehta & Co., 79-F, Prem Nagar, Dayalbagh. (951)

**AKOLA (M.P.)**

**Mulay (L. A.) & Co.**, 1123, Gandhi Road.

Mulay, Laxman Anant, B.Com., A. (22-9-52), L. A. Mulay & Co., 1123, Gandhi Road. (2285)

## ALIGARH

**Pradhan & Co., Jaipurj.**

Rasool, Shariatpur, G.D.A., A. (1-7-49), F. (16-8-49), Dodhpur Road. (115)

Saksena, Bahadur Lal, B.A., A. (31-5-51), **Pradhan & Co., Jaipurj.** (2006)

## ALLAHABAD

**Agrawal (M.) & Co., 74, Zero Road.**

Agrawal, Madan Mohan, B.Com., A. (4-9-52), **M. Agrawal & Co., 74, Zero Road.** (2272)

**Jaiswal (G. P.) & Co., 90, Johnstoneganj.**

Jaiswal Gaya Prasad, G.D.A., A. (1-7-49), F. (16-8-49), **G. P. Jaiswal & Co., 90, Johnstoneganj.** (278)

†Kar, Purnendu Mohan, M.Sc., A. (1-7-49), C/o A. H. Wheeler & Co., 15, Elgin Road. (818)

†Mukherjee, Bhupendra Narayan, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), Income-tax Appellate Tribunal, 23-A, Thornhill Road. (245)

## BANARAS

Chatterjee, Abimukta, G.D.A., A. (1-7-49), F. (16-8-49), **Chatterjee & Chatterjee,** Lala Rajpat Rai Road. (197)

**Chatterjee & Chatterjee,** Lala Rajpat Rai Road.

**Misra (S.K.) & Co., 39/79, Chowk.**

Misra, Shri Krishna, B.Com., A. (21-3-50), **S. K. Misra & Co., 39/79, Chowk.** (1669)

Saigal, P. N., A. (1-7-49), F. (16-8-49), Near Kamachha P.O. (1560)

## BARAJAMDA (Dist. Singhbhum)

†Dua, Krishna Lal, B.Com., A. (8-12-52), Accountant, Bird & Co. Ltd. (2340)

## BAREILLY

**Jain Choudhary & Co., Khanna Building, Subhashnagar.**

Jain, Thakur Das, G.D.A., A. (1-7-49), F. (16-8-49), **Jain Choudhary & Co., Khanna Building, Subhashnagar.** (319)

## BHAGALPUR CITY

†Haque, Mohammad Ekramul, A. (1-7-49), Haque & Co., Hakim Amir Hassan House, Tatarpore. (511)

**Jha (K.) & Co., 1, Motilal Mishra Lane, Bhikanpur.**

Jha, Kameshwar, M.A., B.Com., A. (14-8-51), **K. Jha & Co., 1, Motilal Mishra Lane, Bhikanpur.** (2049)

## BHOPAL

†Saksena, Shiv Prasad, B.Com., LL.B., A. (1-7-49), Treasury Officer, Outside Peergate. (1550)

**Sharma (P. B.) & Co., Chowk.**

Sharma, Parmeshwari Ballabh, B.Com., A. (1-7-49), F. (10-8-51), **P. B. Sharma & Co., Chowk.** (1066)

## DEHRA DUN

**Bahri (P. N.) & Co., 15, Rajpur Road.**

Bahri, Parma Nand, G.D.A., A. (1-7-49), F. (16-8-49), **P. N. Bahri & Co., 15, Rajpur Road.** (256)

## FARRUKHABAD (U.P.)

**Gupta (C. F.) & Co., Nehru Road.**

Gupta, Chandra Prakash, M.Com., A. (20-8-52), **C. F. Gupta & Co., Nehru Road.** (2255)



## GHAZIABAD

**Jagdish Prasad & Co.**, Grand Trunk Road.

## GWALIOR

Bhargava, M. B., A. (1-7-49), Behind Chitra Talkies, Lashkar. (1559)

**Gupta (S. N.) & Co.**, Patankar Bazar, Lashkar.

†Pandit, Ramakant Vinayakrao, B.Com., A. (1-7-49), Assistant Sales-tax Commissioner, Government of Madhya Bharat. (971)

**Shinde (B. G.) & Co.**, Station Road, Scindia-ki-Chaoni.

Shinde, Baburao Govindrao, B.Com., A. (23-8-50). **B. G. Shinde & Co.**, Station Road, Scindia-ki-Chaoni. (1853)

**Vidyarthi & Sons**, Deedwana Oli, Lashkar.

Vidyarthi, Bishen Sahai, A. (16-1-51), **Vidyarthi & Sons**, Deedwana Oli, Lashkar. (1938)

## HALDWANI

†Khanna, Padam Lall, B.Com. (Lond.), A. (1-7-49), C/o Tikonia Automobile Engineers. (557)

## HAZARIBAGH TOWN

†Kesav, Bindiganauley, B.Sc., A. (24-8-49), Assistant Accounts Officer, Damodar Valley Corporation, "Damodar". (1570)

## INDORE

Deshpande, Shrinivas Vasudevrao, B.A., A. (16-8-50), 102/1, M. T. Cloth Market. (1823)

**Dinubhai & Co.**, Rampurawalla Building, 56, Mahatma Gandhi Road.

†Diwan, Arjan Datta M., B.Com., A. (1-7-49), Income-tax Officer. (1469)

**Gandhi (O. T.) & Co.**, 10, Maharani Road.

Gandhi, Ochwavlal Tribhovandas, B.Com., A. (27-8-49), **O. T. Gandhi & Co.**, 10, Maharani Road. (1585)

Garge, Mukund Ramchandra, B.Com., LL.B., A. (24-1-53), with **H. N. Jhavar & Co.**, 1, Subhas Chowk. (2381)

**Gupta (R. L.) & Co.**, 35, Sitlamata Bazar.

Gupta, Ratanlal Bankatlal, B.Com., LL.B., A. (1-7-49), F. (27-2-50), **R. L. Gupta & Co.**, 35, Sitlamata Road. (929)

Jhavar, Harinarayan Murlidhar, M.A., B.Com., LL.B., A. (31-10-51), **H. N. Jhavar & Co.**, 1, Subhas Chowk. (2097)

**Jhavar (H. N.) & Co.**, 1, Subhas Chowk.

Joshi, Maheshchandra Narahari, B.Com., A. (7-10-52), **R. D. Joshi & Co.**, 5, Yeshwant Road. (2302)

**Joshi (R. D.) & Co.**, 5, Yeshwant Road.

Joshi, Rajaram Durgashankar, B.A., A. (1-7-49), F. (16-8-49), **R. D. Joshi & Co.**, 5, Yeshwant Road. (716)

**Mankeshwar (K. K.) & Co.**, 67, Mahatma Gandhi Road.

Mehta, Manmohan Chand, B.Com., A. (19-8-50), **Dinubhai & Co.**, Rampurawalla Building, 56, Mahatma Gandhi Road. (1842)

**Padliya (C. H.) & Co.**, 89, Jail Road, Laxmi Bhuvan.

Padliya, Chandraprakash Hiralal, B.Com., A. (22-12-49), **C. H. Padliya & Co.**, 96, Jail Road, Laxmi Bhuvan. (1637)

Rangnekar, Gangadhar Vishnupant, B.Com., A. (1-7-49), F. (1-4-53), 45, Narayanbag. (980)

†Shah, Sumanchandra Thakorlal, A. (1-7-49), Asstt. Manager, Nandlal Bhandari Mills Ltd., 23, New Colony, Near M. S. High School. (1039)

†Talat, Bejonji Burjorji, A.S.A.A., A. (1-7-49), C/o The Central Bank of India Ltd. (1053)

## JABALPORE

**Jatar (S. P.) & Co.**, American Pharmacy Building, Tularam Square.

Jatar, Shrikrishna Prabhakar, B.Com., A. (2-6-51), **S. P. Jatar & Co.**, American Pharmacy Building, Tularam Square. (2008)

**Madan (P. C.) & Co.**, 816, Jawaharganj.

Madan, Prakash Chandra, B.Com., A. (21-3-50), **P. C. Madan & Co.**, 816, Jawaharganj. (1668)

## JAIPUR CITY

Bahl, Hans Raj, G.D.A., A. (1-7-49), F. (18-6-52), **B. D. Gargieya & Co.**, Bhagat Bhawan, Mirza Ismail Road. (1138)

**Bhoglall Chimanlal Shah & Co.**, Johri Bazar.

Garg, Hem Chand, B.A. (Com.) (Hons.), A. (24-9-49), **R. K. Khanna & Co.**, Chura Rasta. (1804)

**Gargieya (B. D.) & Co.**, Bhagat Bhawan, Mirza Ismail Road.

**Gutgutia (K. N.) & Co.**, Pilani Bhawan, Sir Mirza Ismail Road.

Jain, Munni Lal, M.Com., LL.B., A. (1-9-50), with **Singhi & Co.**, Khetan Bhawan, Mirza Ismail Road. (1856)

**Khanna (R. K.) & Co.**, Chura Rasta.

**Khosla (B.) & Co.**, Johari Bazar.

Khosla, Balram, B.A., G.D.A., A. (1-7-49), F. (25-9-50), **B. Khosla & Co.**, Johari Bazar. (470)

Korke, Yeshwant Trimbak, A. (1-7-49), F. (15-6-51), **P. S. Sharma & Co.**, Lalkatla, Johri Bazar. (831)

**Lekhi (U. S.) & Co.**, Johri Bazar.

Lekhi, Ugger Sein, A. (15-5-50), **U. S. Lekhi & Co.**, Johri Bazar. (1713)

**Lodha & Co.**, Kallash Hotel, Johri Bazar.

Sharma, Madan Lal, B.Com., A. (21-9-49), **K. N. Gutgutia & Co.**, Pilani Bhawan, Mirza Ismail Road. (1601)

**Singhi & Co.**, 'Khetan Bhawan', Sir Mirza Ismail Road.

**Surana (P. S.) & Co.**, Lalkatla Johri Bazar.

## JAMSHEDPUR

†Chaudhuri, Saroj Kumar, M.A., B.L., A. (1-7-49), Deputy Controller of Accounts, Tata Iron & Steel Co. Ltd. (1142)

†Damkevala, Hormazdiar Fredoon, A.S.A.A., A. (1-7-47), Internal Audit Officer, The Tata Iron & Steel Co. Ltd. (659)

†Dasgupta, Debi Prasad, B.A., G.D.A., A. (18-7-52), Accounts Officer, Tata Iron & Steel Co. Ltd. (2234)

†Gheyara, Framji Kaikhushroo, A. (1-7-49), Assistant Accounts Officer, Tata Locomotive & Engineering Co., Ltd. (976)

†Krishnamoorthy, Bangalore, A.S.A.A., A. (1-7-49), Assistant Controller of Accounts, The Tata Iron & Steel Co. Ltd. (1509)

†Natarajan, K., B.A., A. (1-7-49), Assistant Controller of Accounts, The Tata Iron & Steel Co. Ltd. (881)

†Rustomji, Minoo Kaikhosru, B.A. (Hons.) (London), A. (1-7-49), Controller of Accounts, Tata Locomotive & Engineering Co., Ltd. (1463)

†Sharan, Bharatagraj, B.A., A. (21-3-50), Accounts Officer, The Tata Iron & Steel Company, Ltd. (1666)

Srinivasa Prasad, Ananthapur Kesaviengar, B.Sc., A. (21-3-50), 115, K/D, Flat, Circuit House Area. (1861)

## JHARIA (Dt. Manbhum)

**Maitra (P. B.) & Co.**, K. Worah & Company Buildings.

Maitra, Phanindra Bhusan, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **P. B. Maitra & Co.**, K. Worah & Company Buildings. (65)

Thakkar, Tribhuvan Shivilal, B.A., A. (1-7-49), **Tribhuvandas Thakkar & Co.**, Fatehpur Maholla, Opp. The Bank of Behar Ltd. (986)

**Tribhuvandas Thakkar & Co.**, Fatehpur Maholla, Opp. The Bank of Behar Ltd.

**JODHPUR**

**Bhatt, Ashwini Kumar, B.Com., A. (25-8-50),** Opp. Bridge, Kutcheri Road, Sojati Gate. (1854)

**Gang, Abheymal, B.Com., A. (1-7-49),** Sojati Gate. (1484)

**Gupta, Sarvadar, B.Com., A. (18-7-51), P. S. Surana & Co.,** Nahata Chamber, Chopasani Road. (2040)

**Jain & Co.,** Opp. Praja Sewak Press, Inside Sojatigate.

**Jain, Ghewar Chand, B.Com., A. (9-1-53), Jain & Co.,** Opp. Praja Sewak Press, Inside Sojatigate. (2352)

**Kalani & Co.,** Opp. Raipur House, Cloth Market.

**Kalani, Pukhraj Shankerlal, B.Com., A. (3-9-52), Kalani & Co.,** Opp. Raipur House, Cloth Market. (2264)

**Sharda (J.) & Co.,** Outside Sojatigate, Ganesh Building.

**Sharda, Jethanand, B.Com., A. (18-8-49), J. Sharda & Co.,** Outside Sojatigate, Ganesh Building. (1574)

†**Sharma, Udaya Nand, B.A., LL.B., A. (1-7-49), F. (16-8-49),** 57, Jaswant Bhawan. (848)

**Surana (P. S.) & Co.,** Nehta Chamber, Chopasni Road.

**KANPUR**

**Agarwal, Gauri Shankar, B.Com., LL.B., A. (20-8-52),** with **S. Vaish & Co.,** 161, Civil Lines. (2249)

**Agrawal (P. D.) & Co.,** 39/24, Meston Road.

**Agrawal, Prabhu Dayal, B.Com., LL.B., A. (30-5-50), P. D. Agrawal & Co.,** 39/24, Meston Road. (1750)

**Bhargava (P. S.) & Co.,** 7, Shyam Sunder Building, The Mall.

**Bhargava, Prahlad Sharan, B.Com., A. (1-7-49), P. S. Bhargava & Co.,** 7, Shyam Sunder Building, The Mall. (1467)

**Bhatia, Santokh Singh, A. (1-7-49), Sodhbans & Co.,** Commercial Building, Mahatma Gandhi Road. (1549)

†**Bhattacharyya, Kalinarayan, B.Sc., G.D.A., A. (1-7-49), F. (16-8-49),** Chief Accountant, Kanpur Development Board. (451)

**Bhatty (I. S.) & Co.,** Commercial Building, Mahatma Gandhi Road.

**Bhatty, Ishwar Singh, G.D.A., A. (1-7-49), F. (16-8-49), Sodhbans & Co.,** Commercial Buildings, Mahatma Gandhi Road. (382)

**Bhatty, Manjit Singh, M.Com., A. (23-1-53), Sodhbans & Co.,** Commercial Building, Mahatma Gandhi Road. (2377)

**Chaturvedi (B. N.) & Co.,** Chaturvedi House, Kasturba Gandhi Road.

**Chaturvedi, Bishamber Nath, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), B. N. Chaturvedi & Co.,** Chaturvedi House, Kasturba Gandhi Road. (321)

**Chopra Tandon & Co.,** P.O. Box No. 113, Westcott Building, Mahatma Gandhi Road.

†**Dutta, Satyendra Mohan, B.Com., A. (16-3-53), C/o Price, Waterhouse, Peat & Co.,** 14/87, Civil Lines. (2440)

**Fuller, Roland Usher, A. (1-7-49), F. (16-8-49), Price, Waterhouse, Peat & Co.,** 14/87, Civil Lines, P.B. No. 61. (119)

**Gupta, Munshilal Chitarmal, M.A., B.Com., A.S.A.A., A. (1-7-49), F. (12-3-50), M. L. Gupta & Co.,** Laxman Bhawan, Mall Road. (263)

**Gupta (M. L.) & Co.,** Laxman Bhawan, The Mall.

**Gupta (R. C.) & Co.,** 24/50, Birhana Road.

**Gupta, Ram Chand, B.Com., A. (1-7-49), F. (7-6-50), R. C. Gupta & Co.,** 24/50, Birhana Road. (830)

**Gupta (S.) & Co.,** 8/116, Arya Nagar.

**Gupta, Shri Kant, B.Com., A. (18-11-52), S. Gupta & Co.,** 8/116, Arya Nagar. (2326)

**Kalra, Bhupendra Pal Singh, B.Com., A. (6-2-51), B. S. Kalra & Co.,** 26/62, Birhana Road. ((1948)

**Kalra (B. S.) & Co.,** 26/62, Birhana Road.

**KANPUR—(Contd.)**

**Kapoor (S. K.) & Co.**, National Insurance Building, The Mall.

Kapoor, Sri Krishan, M.A., A. (1-7-49), **S. K. Kapoor & Co.**, National Insurance Building, The Mall. (1379)

**Lall (R. M.) & Co.**, 44/320, Meston Road, Post Box No. 274.

Lall, Rama Mohan, M.Com., LL.B., A. (20-5-50), **R. M. Lall & Co.**, 44/320, Meston Road, Post Box No. 274. (1736)

**Man Mohan Lal & Co.**, 33/9, Chowk, Stationery Bazar.

Mehra, Badrinath, B.Com., A. (5-9-50), **Mehra Khanna & Co.**, 14/77, The Mall, Near Nigar Talkies. (1859)

**Mehra Khanna & Co.**, 14/69, The Mall, Near Nigar Talkies.

**Mehrotra & Co.**, Shyam Sunder Building, The Mall.

Mehrotra, Hakim Roy, G.D.A., A. (1-7-49), F. (16-8-49), **Mehrotra & Co.**, Shyam Sunder Building, The Mall. (47)

**Mehrotra Tandon & Co.**, Pioneer Building, Meston Road.

Mehrotra, Satya Narain, B.Com., A. (1-7-49), **Mehrotra Tandon & Co.**, Pioneer Building, Meston Road. (1082)

†Menzies, Sir Robert, O.B.E., C.A. (Scot.), A. (1-7-49), Post Box No. 77, Sutherland House. (121)

**Parmarthi (R. K.) & Co.**, 59/40, Birhana Road.

Parmarthi, Ram Krishna, B.Com., A. (18-4-50), **R. K. Parmarthi & Co.**, "Vishwambhar Bhawan", 59/40, Birhana Road. (1700)

Prag Dutta, B.Com., A. (1-7-49), **Prag Mahendra & Co.**, Arun Niwas, Birhana Road. (1251)

**Prag Mahendra & Co.**, Arun Niwas, Birhana Road.

**Price, Waterhouse, Peat & Co.**, 14/87, Civil Lines.

Saksena, Man Mohan Lal, B.Com., LL.B., A. (1-7-49), **Man Mohan Lal & Co.**, 33/9, Chowk, Stationery Bazar. (1310)

†Sharma, Basu Deo, B.Com., A. (19-2-51), 8/164, Lalit Nivas, Aryanagar. (1957)

**Sharma (J. N.) & Co.**, Shyam Sunder Building, 24/18, The Mall.

Sharma, Jagannath, A. (1-7-49), F. (16-1-51), **J. N. Sharma & Co.**, Shyam Sunder Building, 24/18, The Mall. (1038)

**Shukla (R.) & Co.**, 104A/148, Rambagh.

Shukla, Ram Shanti Swarup, M.A., B.Com., LL.B., A. (20-9-51), **R. Shukla & Co.**, 104A/148, Rambagh. (2078)

†Sinharay, Ajit Mohan, B.Com., A. (1-7-49), Assistant Audit Officer, Begg Sutherland & Co., Ltd., Civil Lines. (600)

**Sodhbans & Co.**, Commercial Building, Mahatma Gandhi Road.

Srivastava, Girijesh Chandra, B.Com., A. (9-2-53), 108/121, Gandhinagar. (2398)

Talwar, Amrit Lall, G.D.A., A. (1-7-49), F. (16-8-49), **Chopra Tandon & Co.**, Post Box No. 113, Mahatma Gandhi Road. (688)

Tandan, Avadh Behari, B.Com., LL.B., A. (1-7-49), **Mehrotra Tandon & Co.**, Pioneer Building, Meston Road. (1063)

**Tandon (P. L.) & Co.**, P.O. Box 113, Westcott Buildings, Mahatma Gandhi Road.

Tandon, Pyara Lal, A.S.A.A., A. (1-7-49), F. (16-8-49), **Chopra Tandon & Co.**, Post Box No. 113, Westcott Buildings, Mahatma Gandhi Road. (333)

**Taneja (C. D.) & Co.**, 55/15, Kahu Kothi, Pratap Bhawan.

Taneja, Chetan Dass, M.Com., A. (23-3-50), **C. D. Taneja & Co.**, 55/15, Kahu Kothi, Pratap Bhawan. (1678)

**Vaish (S.) & Co.**, 161, Civil Lines.

Vaish, Shiam Behari Lal, B.Com., LL.B., G.D.A., A. (1-7-49), F. (16-8-49), **S. Vaish & Co.**, 161, Civil Lines. (14)

†Wig, K. G., M.A., A. (1-7-49), 113/62, Swarupnagar. (975)

**KASGUNJ**

**Bansal, Kantil Chand, B.Com., A. (14-6-51), Jai Jai Ram Ward. (2016)**

## KOTAH

**Surana (F. S.) & Co.,** Opp. Brij Talkies, Nayapura.

Surana, Pratap Singh, B.Com., A. (1-7-49), F. (5-10-50), **P. S. Surana & Co.,** Opp. Brij Talkies, Nayapura. (892)

## KOTMA (B.N.R.)

Lakshminarasimhan, V. E. M.A., A. (7-1-50), Office Supdt.-cum-Accountant, The Associated Cement Cos. Ltd., Kotma Colliery. (1644)

## LUCKNOW

†Banerji, Asoka Prokash, G.D.A., A. (1-7-49), Pir Jalil. (615)

**Basant Ram & Sons,** Kaiserbagh Circus.

**Bhargava & Co.,** 16, Jehangirabad Mansion, Mahatma Gandhi Marg, Hazratganj.

Bhargava, Maheshnarain, A. (1-7-49), F. (16-8-49), **Bhargava & Co.,** 16, Jehangirabad Mansions, Hazratganj. (714)

Bhargava, Ramesh Chandra, B.Com., LL.B., A. (1-7-49), **R. Chandra & Co.,** Dr. B. N. Varma Road. (1495)

**Bhatia (D.) & Co.,** 66, Gautam Budh Marg.

**Chandra (R.) & Co.,** Dr. B. N. Varma Road.

Jain, Magan Lall, B.Com., A. (15-5-52), with **Bhargava & Co.,** Hazratganj. (2206)

†Krishnamachari, Madumbai Rajagopala, G.D.A., A. (1-7-49), Manager, Railway Co-operative Credit Society Ltd. (1657)

†Lal, Brij Mohan, A. (1-7-49), Accounts Officer, U.P. Government Roadways, Lucknow Region. (989)

**Mathur (K. N.) & Co.,** 10, Clay Square.

Mathur, Kameshwar Nath, B.Com., A. (11-11-50), **K. N. Mathur & Co.,** 10, Clay Square. (1894)

**Mohan & Co.,** Bisheshwar Nath Road, Opp. Jai Hind Talkies.

Mohan, Bhola Nath, G.D.A., A. (1-7-49), F. (16-8-49), **Mohan & Co.,** Bisheshwar Nath Road, Opp. Jai Hind Talkies. (148)

**Pandya & Co.,** Kaiserbagh Circus.

Pandya, Satyavant, A. (1-7-49), F. (16-8-49), **Basant Ram & Sons,** Kaiserbagh Circus. (29)

†Satyanarayanan, K. M., B.A., A. (1-7-49), Accounts Officer, Transport Commissioner's Office, 2, Rana Pratap Marg. (1030)

**Singh (M. P.) & Co.,** 3, Mayfair Building Ext., Lalbagh Road.

Singh, Mahendra Pratap, B.Com., A. (1-7-49), **M. P. Singh & Co.,** 3, Mayfair Building Ext., Lalbagh Road. (1454)

†Singh, Purushottam Deo, B.Com., A. (15-12-49), Chief Accountant, The Pioneer Ltd., 20, Vidhansabha Marg, Post Box No. 22. (1630)

†Singhania, Hari Ram, B.Com., A. (1-7-49), P.O. Box No. 77. (1545)

## MATHURA

Gupta, Suraj Bhan, B.Com., A. (14-8-51), Ghiya Mandl. (2050)

## MEERUT CITY

**Gupta (V. S.) & Co.,** Jindal Bhawan, Gymkhana Street, Khairnagar.

Gupta, Vishnu Saran, M.Com., A. (19-7-52), **V. S. Gupta & Co.,** "Jindal Bhawan", Gymkhana Street, Khairnagar. (2235)

Jain, Anant Kumar, B.Com., LL.B., A. (7-6-50), **A. K. Jain & Co.,** Prempuri, Railway Road. (1761)

**Jain (A. K.) & Co.,** Prempuri, Railway Road.

## MODINAGAR (Dist. Meerut)

†Bansal, Ram Kanwar, B.A. (Com.), A. (1-7-49), Finance Secretary, Modi Spg. & Wvg. Mills Co., Ltd. (998)

†Malhotra, Iqbal Nath, A. (1-7-49), Finance Secretary, Modi Industries Ltd. (1126)

## NAGPUR

**Ambekar (W. G.) & Co.**, Ayachit Road, Mahal.

Ambekar, Waman Ganesh, M.A., B.Com., A. (1-7-49), **W. G. Ambekar & Co.**, Ayachit Road, Mahal. (1129)

†Bhandari, Ranjet Mal, B.Com., A. (1-7-49), Chief Accounts Officer, The National Newsprint & Paper Mills Ltd., Kale Bhuvan, Mohan Nagar. (1199)

Bodhankar, Venkatesh Manoharrao, A. (1-7-49), F. (29-4-50), **K. K. Mankeshwar & Co.**, Kingsway. (921)

†Damle, Narayan Vasudeo, M.A., LL.B., A. (20-8-51), Inspecting Assistant Commissioner of Income-tax. (2060)

†Dordi, Jamshed Pestonji, B.A., G.D.A., A. (1-7-49), Assistant Manager, The Model Mills Nagpur Ltd., Umrer Road. (1215)

Gadre, Maheshwar Janardan, G.D.A., A. (1-7-49), F. (16-8-49), **Maheshwar Gadre & Co.**, Tilak Road, Mahal. (519)

**Maheshwar Gadre & Co.**, Tilak Road, Mahal.

**Mankeshwar, (K. K.) & Co.**, Kingsway.

Mankeshwar, Krishna Khanderao, G.D.A., A. (1-7-49), F. (16-8-49), **K. K. Mankeshwar & Co.**, Kingsway. (124)

†Parasurama Iyer, Trichur Subramania Iyer, A. (1-7-49), Dy. Accountant General Posts & Telegraphs. (304)

**Salve & Co.**, Asha Villa, New Colony.

†Salve Narendra Kumar, P., B.Com., A. (9-9-50), **Salve & Co.**, Asha Villa, New Colony. (1867)

†Somayajulu, Garikapati Sivarama Lakshmi Narasimha, B.Com., A. (1-7-49), Superintendent, Commercial Audit Wing, Accountant General's Office., (1488)

†Subramanian, P. V., A. (26-8-49), Accountant, Lipton Ltd., Post Box No. 31, Kingsway. (1588)

†Venkataramiah, Mallimadugulla, A. (16-1-51), Superintendent, Relief Audit Section, Office of the A. G. Madhya Pradesh. (1939)

## PATNA

**Datta (S. N.) & Co.**, Datta-Villa, Kadamkuan.

Datta Surendra Nath, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **S. N. Datta & Co.**, "Datta-Villa", Kadamkuan. (317)

**Gupta (B.) & Co.**, 'Svarnasan', P.O. Bankipore.

Gupta, Bishadendu, B.Sc., F.S.A.A., A. (1-7-49), F. (16-8-49), **B. Gupta & Co.**, "Svarnasan", P.O. Bankipore. (209)

**Rudra (R. N.) & Co.**, Rajendra Path.

Rudra, Rabindranath, B.Com., A. (1-7-49), F. (23-3-50), **R. N. Rudra & Co.**, Rajendra Path. (865)

Sengupta, Prafulla Chandra, B.Sc., A.S.A.A., A. (3-7-51), Road No. 6-0 Gardambagh. (2035)

**Sinha (B. K.) & Co.**, Hassan Imam Road.

Sinha, Binod Kumar, B.Com., A. (7-10-49), **B. K. Sinha & Co.**, Hassan Imam Road. (1610)

## RATLAM

**Dafria & Co.**, Cloth Market.

Dafria, Vardhaman Gulabchand, B.Com., A. (7-10-49), **Dafria & Co.**, Cloth Market. (1611)

**Kasbekar (S. M.) & Co.**, Dalumodi Bazar.

Kasbekar, Sitaram Mahableshwar, A. (1-7-49), F. (11-9-50), **S. M. Kasbekar & Co.**, Dalumodi Bazar. (770)

## SAHARANPUR

**Goswami & Co.**, Ambala Road.

Goswami, Bal Krishna, A. (25-10-51), **Goswami & Co.**, Ambala Road. (2095)

**Sud (P. L.) & Co.**, Railway Road.

Sud, Pyare Lal, B.A., LL.B., A. (18-8-50), **P. L. Sud & Co.**, Railway Road. (1832)

**SINDRI (Dist. Manubhum)**

†Mathulla, Mathew Kandathil, B.A., A.C.A. (Eng. & Wales), A. (4-2-53), Controller of Accounts & Sales Manager, Sindri Fertilizers and Chemicals Ltd. (2389)

†Nagabhushan, Bagitur Subbaramiah, B.Sc. (Hons.), A.(7-2-51), Internal Audit Officer, Sindri Fertilizers & Chemicals Ltd. (1949)

†Pantulu, Chiyukula Narasimham, B.A., A. (28-7-52), Senior Accountant, Internal Audit Section, Sindri Fertilizers & Chemicals Ltd. (2238)

†Seshadri, Samudram Subrayer, G.D.A., A. (1-7-49), Assistant Controller of Accounts, Fertilisers & Chemicals Ltd. (488)

†Taneja, K. N., B.Com., A. (1-7-49), C/o Sindri Fertilizers & Chemicals Ltd. (1086)

**UDAIPUR**

**Surana (M. L.) & Co.**, Dhan Mandl.

Surana, Manoharlal, B.Com., A. (23-2-52), **M. L. Surana & Co.**, Dhan Mandi. (2165)

**UJJAIN**

**Amritlal H. Jain & Co.**, Manak Mansion, Chotta Sarafa.

Jain, Amritlal H., B.Com., A. (16-2-52), **Amritlal H. Jain & Co.**, Manak Mansion, Chotta Sarafa. (2154)

**REGION V****THE STATES OF DELHI, PUNJAB (I), AJMER-MERWARA, HIMACHAL PRADESH AND PATIALA AND EAST PUNJAB STATES UNION****ABDULLAPUR (Ambala Dist)**

Budhraj, Dina Nath, A. (12-7-50), C/o Saraswati Sugar Syndicate Ltd. (1796)

†Sood, Parkash Chand, B.Sc. A. (1-6-50), C/o Associated Tube Wells Ltd., (1754)

**AJMER**

Beatty, W., A. (1-7-49), Grace Cottage, Civil Lines. (1572)

**Dani (R. S.) & Co.**, Naya Bazar.

Dani, Radhey Shyam, B.Com., A. (21-9-49), **R. S. Dani & Co.**, Naya Bazar. (1594)

**Gargieya (B. D.) & Co.**, Main Hindu Hotel, Madar Gate.

Mathur, Mangi Lal, B.Com., A. (15-5-50), with **B. D. Gargieya & Co.**, Madar Gate. (1717)

Sharma, Ganga Prasad, B.Com., A. (1-7-49), with **B. D. Gargieya & Co.**, Main Hindu Hotel, Madar Gate. (1212)

**AMBALA CANTT.**

**Aggarwal (S. D.) & Co.**, 179, Bank Road.

Aggarwal, Sukh Dev, B.A. (Com.), A. (21-4-50), **S. D. Aggarwal & Co.**, 179, Bank Road. (1702)

**AMRITSAR**

Bansal, Bishan Das, B.A., B.Com., A. (29-6-50), Karmon Deori. (1774)

Kaher, Amir Chand, A. (6-7-50), 1, Majitha Road. (1783)

**Mehra (P. C.) & Co.**, Katra Ahluwalia.

Mehra, Puranchand, A. (1-7-49), F. (16-8-49), **P. C. Mehra & Co.**, Katra Ahluwalia. (394)

**Talwar (D. S.) & Co.**, Katra Ahluwalia.

Talwar, Dev Sen, A. (1-7-49), F. (3-3-50), **D. S. Talwar & Co.**, Katra Ahluwalia. (968)

**BEAWAR**

Aggarwal, Chandmal, A. (17-4-52), with **B. D. Gargieya & Co.**, Gargieya Niwas (2197)

Bhargava, Ishwari Prasad, A. (1-7-49), F. (16-8-49), "Ishwar Bhawan", (1570)

## BEAWAR—(Contd.)

**Gargleya (B. D.) & Co.,** Gargleya Niwas.

Gargleyan, Bhagwan Das, G.D.A., A. (1-7-49), F. (16-8-49), **B. D. Bargleya & Co.,** "Gargleya Niwas". (95)

Gargleya, Kanhaiya Lal, A. (1-7-49), F. (16-8-49), Gargleya Niwas. (1561)

Sharma, Naurang Ray, A. (1-7-49), F. (16-8-49), Diggi Street. (41)

†Vyas, Bal Krishna, B.Com., A. (1-4-53), Erij Bhavan, Diggi Street. (2465)

## DELHI

Abdul Mannan S., G.D.A., A. (1.7.49), F. (16-8-49), Churiwala, Gali Jute Walle. (377)

Agarwal, Pitam Chand, B.Com., A. (1-7-49), C/o Kamal & Co. (Jaipur) Ltd., Post Box No. 1301, Kashmere Gate. (1017)

**Aggarwal (P. C.) & Co.,** 3759, Chawri Bazar.

Aggarwal, Puran Chand, B.A., (Com.), A. (8-3-52), **P. C. Aggarwal & Co.,** 3759, Chawri Bazar. (2175)

**Ahuja & Co.,** 294, Katra Mohd. Din, Chandni Chowk.

Ahuja, Gurdial Singh, B.A. (Hons.), A. (13-3-53), C/o D. S. Talwar & Co., 68, Khurshed Market, Sadar Bazar. (2438)

†Ahuja, Karam Narain, A. (28-12-50), House No. 5565, Street No. 75, Regarpura, Karol Bagh. (1928)

Ahuja, Ved Pal, B.A., A. (17-1-53), **Ahuja & Co.,** 294, Katra Mohd. Din, Chandni Chowk. (2362)

Aiyar, S. Vaidyanath, B.A., G.D.A., A. (1-7-49), F. (16-8-49), **S. Vaidyanath Aiyar & Co.,** 4, Kashmere Gate. (93)

Anand Gopal, B.A., (Com.), (Hons.), A. (28-11-50), 2821, Chailpuri Street, Kinari Bazar. (1909)

**Andley (H. D.) & Co.,** Vishnu Lodge, 4458, Egerton Road.

Andley, Har Dayal, B.A., (Com.) (Hons.), A. (14-2-53), **H. D. Andley & Co.,** Vishnu Lodge, 4458, Egerton Road. (2413)

Annadhanam, K., G.D.A., A. (1-7-49), F. (30-3-50), **Khanna & Annadhanam,** 4, Kashmere Gate. (757)

Anoop Lal, G.D.A., A. (1-7-49), F. (16-8-49), 1043, Lajpatrai Market. (126)

Arora, Tilak Raj, B.A. (Com.), (Hons.), A. (17-1-53), 42, Jaina Building, Roshanara Road, Sabzi Mandi. (2360)

**Bagai & Co.,** 1934, Burn Bastion Road.

Bagai, Sita Ram, B.A. (Com.), A. (1-7-49), F. (1-4-53), **Bagai & Co.,** 1934, Burn Bastion Road. (1198)

**Bahl (R. N.) & Co.,** 4985, Rui Mandi, Sadar Bazar.

Bahl, Ram Narain, B.Com., LL.B., A. (9-9-52), **R. N. Bahl & Co.,** 4985, Rui Mandi, Sadar Bazar. (2277)

Bahri, Dev Raj, G.D.A., A. (1-7-49), F. (16-8-49), **P. R. Mehra & Co.,** 56, Daryaganj. (242)

**Batra & Co.,** 20/21, Basti Har Phool Singh, Sadar Bazar.

Batra, Shadi Lal, B.A., A. (1-7-49), **Batra & Co.,** 21/21, Basti Har Phool Singh, Sadar Bazar. (1318)

**Bhargava (I. D.) & Co.,** 3, Darayaganj.

Bhargava, Ishwar Dayal, B.A., A. (1-7-49), F. (30-6-50), **I. D. Bhargava & Co.,** 3, Daryaganj. (948)

**Bhatia (A. S.) & Co.,** Burn Bastion Road.

Bhatia, Avtar Singh, B.Com., A. (1-7-49), F. (12-5-50), **A. S. Bhatia & Co.,** Burn Bastion Road. (570)

**Bhatia (D.) & Co.,** Sadar Bazar.

Bhatia, Dev Raj, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), **D. Bhatia & Co.,** Sadar Bazar. (584)

†Bhatia, Narsingh Dev, B.A., A. (12-2-52), Assistant Registrar, Joint Stock Companies, 1, Rajpur Road. (2139)

Bhusan, Chandra, B.A. (Com.), A. (1-7-49), **R. S. Gupta & Co.,** Shri Mahalaxmi Market, Behind Imperial Bank of India, Chandni Chowk. (1247)



## DELHI—(Contd.)

- Chandak, Raghubir Saran, B.Com., A. (28-1-53), 1271, Vakilpura. (2383)
- Chandiok, Jagdish Chander, B.A., A.C.A., (Eng. & Wales), A. (1-7-49), F. (16-8-49), Walker, Chandiok & Co., Kashmere Gate. (362)
- Chandla Sharma & Co., No. 9, Madras House, Daryaganj.
- Chojar (R. L.) & Co., XVI/6273, Block No. 6, Devnagar, Karolbagh.
- Chojar, Ram Labhaya, G.D.A., (1-7-49), F. (16-9-50), R. L. Chojar & Co., XVI/6273, Block No. 6, Devnagar, Karolbagh. (207)
- †Chokra, V. N., A. (1-7-49), 5/67, Western Extension, Karolbagh. (487)
- Das, Ram Charan, B.A., (Com.), A. (4-5-50), F. C. Das Mathur & Co., 1893/1/F, Chandni Chowk, (2nd Floor), Opposite Dariba. (1709)
- †Das Gupta Prabodh Nath, G.D.A., A. (1-7-49), Inspecting Assistant Commissioner of Income-tax, 7, Court Road. (1309)
- †Dayal, Shri, B.A. (Com.), A. (17-1-53), C/o Paul Film Bureau, Chandni Chowk. (2359)
- Dhawan (S. N.) & Co., 17, Faiz Bazar, Opposite Post Office.
- Dhawan, Shiv Narain, B.Com., A. (1-7-49), F. (16-8-49), S. N. Dhawan & Co., 17, Faiz Bazar, Opposite Post Office. (925)
- †Dikshit. Vachaspati, B.Com., A. (16-9-51), Life Accountant, Ruby General Insurance Co. Ltd., Life Principal Office, 21, Daryaganj. (2074)
- Dugar (S. M.) & Co., Ishwari Niwas, Behind Imperial Bank, Chandni Chowk.
- Dugar, Sajjan Mal, B.Com., A. (4-2-52), S. M. Dugar & Co., Ishwari Niwas, Behind Imperial Bank, Chandni Chowk. (2129)
- Gupta (O. N.) & Co., 1910, Chawri Bazar.
- Gupta, Onkar Nath, B.A. (Com.), A. (12-11-49), O. N. Gupta & Co., 1910, Chawri Bazar. (1618)
- †Gupta, Ram Nath, B.Com., A. (1-7-49), Sales Tax Officer, Old Church Building, 47, The Mall. (1265)
- Gupta (R. S.) & Co., Shri Mahalaxmi Market, Behind Imperial Bank of India, Chandni Chowk.
- Gupta, Ranjit Singh, G.D.A., A. (1-7-49), F. (16-8-49), R. S. Gupta & Co., Shri Mahalaxmi Market, Behind Imperial Bank of India, Chandni Chowk. (174)
- Gurta (S. P.) & Co., M. J. Building, Behind Imperial Bank, Chandni Chowk.
- Gupta, Satya Prakash, B.A., (Com.), A. (5-10-51), S. P. Gupta & Co., M. J. Building, Behind Imperial Bank, Chandni Chowk. (2087)
- Gupta, Suraj Prakash, B.A., (Com.), A. (1-7-49), F. (16-8-49), Kucha Bela Mill, Katra Baryan. (893)
- Gupta, Vinod Bhushan, B.A., (Com.), LL.B., A. (8-11-50), 4-B, Daryaganj. (1833)
- †Hazari, Chand Kishan, B.Com., A. (1-7-49), 5, Hasan Building, Nicholson Road. (1210)
- †Irani, Zal Rustam, A.C.A. (Eng. & Wales), A. (1-7-49), 19-A, Alipore Road. (149)
- Jagdish Prasad & Co., Chandni Chowk.
- Jagdish Prasad, B.A., B.Com., G.D.A., A. (1-7-49), F. (16-8-49), Jagdish Prasad & Co., Chandni Chowk. (140)
- †Jain, Jitendra Kumar, B.Com., A. (1-7-49), with Khama & Annadhanam, 4, Kashmere Gate. (1221)
- Jain (N. C.) & Co., 1789, Dariba Kalan.
- Jain, Nem Chand, B.Com., G.D.A., A. (1-7-49), F. (16-8-49), N. C. Jain & Co., 1789, Dariba Kalan. (563)
- Jain Satyavadi (K. C.) & Co., 1682, Egerton Road, (Nai Sarak).
- Jain Satyavadi, Kapoor Chand, B.A., G.D.A., A. (1-7-49), F. (16-8-49), K. C. Jain Satyavadi & Co., 1682, Egerton Road, (Nai Sarak). (663)
- †Jasuja, Jai Chand, B.Com., A. (18-11-52), 8A/4, W.E.A., Karol Bagh. (2325)
- Kapoor (J. M.) & Co., 475, Katra Neel.
- Kapoor, Jagmohan, B.A. (Com.), A. (22-3-50), J. M. Kapoor & Co., 475, Katra Neel, Chandni Chowk. (1676)

## DELHI—(Contd.)

**Kapur (J. K.) & Co.,** Kashmere Gate.

Kapur, Jugal Kishore, B.A., A. (17-1-53), **J. K. Kapur & Co.,** Kashmere Gate. (2361)

**Kapur (S. P.) & Co.,** 2, Kohinoor Building, Katra Baryan, Fatehpuri.

Kapur, Suraj Prakash, B.A., (Com.), LL.B., A. (27-4-50), **S. P. Kapur & Co.,** 2, Kohinoor Building, Katra Baryan, Fatehpuri. (1706)

**Khanna & Annadhanam,** 4, Kashmere Gate.

**Khanna (D. B.) & Co.,** C/2, Gupta Colony, Civil Lines.

Khanna, Diwan Bughamal, A. (1-7-49), F. (16-8-49), **D. B. Khanna & Co.,** C/2, Gupta Colony, Civil Lines. (1317)

Khanna, Jai Chandra, B.Com., A. (1-7-49), F. (16-8-49), **Jagdish Prasad & Co.,** Chandni Chowk. (737)

Khanna, Kala Ram, A. (1-7-49), F. (16-8-49), **Mehra Khanna & Co.,** Behind Imperial Bank, M. J. Building, Chandni Chowk. (591)

**Khanna & Khosla,** 26, Faiz Bazar, Daryaganj.

Khanna, Mulkh Raj, B.Sc., (Hons.), G.D.A., A. (1-7-49), F. (3-5-50), **Khanna & Annadhanam,** 4, Kashmere Gate. (109)

**Khanna (R. K.) & Co.,** Jai Hind Building, Bhagirath Palace, Chandni Chowk.

Khanna, Raj Kumar, B.A. (Hons.), LL.B., A. (1-7-49), F. (21-11-52), **R. K. Khanna & Co.,** Jai Hind Building, Bhagirath Palace, Chandni Chowk. (1187)

Khanna, Vishan Datt, G.D.A., A. (1-7-49), F. (16-8-49), **Khanna & Khosla,** 26, Faiz Bazar Road, Daryaganj. (354)

**Khosla (D. P.) & Co.,** Chandni Chowk.

Khosla, Dharm Parkash, B.Sc., A. (1-7-49), F. (16-8-49), **D. P. Khosla & Co.,** Chandni Chowk. (721)

†Kripal Chand, B.A., A. (1-7-49), 10, Jumna Road, Civil Lines. (1049)

Lal Bahadur, B.A., (Com.), A. (12-6-51), **Lall & Co.,** Chandni Chowk, Opp. Central Bank. (2012)

**Lall & Co.,** Chandni Chowk, Opp. Central Bank.

**Madan Gopal & Co.,** Baghichi Gaidamal, Rang Mahal.

Madan Gopal, A. (1-7-49), **Madan Gopal & Co.,** Baghichi Gaidamal, Rang Mahal. (1557)

Malhotra, Baldev Raj, B.Com., (Lond.), A.S.A.A., A. (1-7-49), F. (16-8-49), **Roy Malhotra & Co.,** Kashmere Gate. (619)

**Malhotra (K. C.) & Co.,** Near Courts, Opp. Post Office, Kashmere Gate.

Malhotra, Khushal Chand G.D.A., A. (1-7-49), F. (16-8-49), **K. C. Malhotra & Co.,** Near Courts, Opp. Post Office, Kashmere Gate. (462)

Malik, Manohar Lal, B.A., (Com.), (Hons.), A. (17-1-53), 683, Gali Raghbir Singh, Faiz Road, Karol Bagh. (2363)

Malik, Ram Nath, B.A. (Com.), A. (28-2-51), **T. C. Malik & Co.,** Chandni Chowk (Fatehpuri). (1964)

**Malik (T. C.) & Co.,** Chandni Chowk (Fatehpuri).

Malik, Tara Chand, B.A., G.D.A., A. (1-7-49), F. (16-8-49), **T. C. Malik & Co.,** Chandni Chowk (Fatehpuri). (192)

**Mathur (G. S.) & Co.** No. 10, Mangal Building, Chandni Chowk.

Mathur, Gulab Singh, M.A., LL.B., A. (11-10-50), **G. S. Mathur & Co.,** No. 10, Mangal Building, Chandni Chowk. (1880)

**Mathur (J. C.) & Co.,** 1893/1/F, Chandni Chowk, Opposite Dariba.

Mathur, Om Prakash, B.A., (Com.), A. (24-12-49), 18, Rajpur Road. (1641)

**Mathur (P. D.) & Co.,** Jagannath Building, Behind Imperial Bank of India, Chandni Chowk.

Mathur, Parmeshwar Dayal, B.A., (Com.), A. (1-7-49), F. (13-10-49), **P. D. Mathur & Co.,** Jagannath Building, Behind Imperial Bank of India, Chandni Chowk. (922)

**Mathur (R. C. Das) & Co.,** 1893/1/F, Chandni Chowk, Opposite Dariba.

Mathur, R. M., A. (1-7-49), F. (16-8-49), 2860, Chahalpuri Street, Kinari Bazar. (1555)

## DELHI—(Contd.)

- Mathur, Sardar Bahadur, B.A., (Com.), A. (19-10-51), **Sardar Bahadur & Co.**, 2842, Pacca Katra, Kinari Bazar. (2091)
- Mathur, Suraj Narain, A. (1-7-49), F. (16-8-49), Kinari Bazar. (1556)
- Mathur, Suresh Chandra, B.A., (Com.), A. (1-7-49), **Suresh C. Mathur & Co.**, Mercantile Bank Buildings, Chandni Chowk. (1276)
- Mehra & Co.**, 74, G. B. Road.
- Mehra, Jagat Mohan, B.Com., A. (1-7-49), F. (16-8-49), **Mehra Khanna & Co.**, Behind Imperial Bank, M. J. Buildings, Chandni Chowk. (581)
- Mehra Khanna & Co.**, M. J. Buildings, Behind Imperial Bank, Chandni Chowk.
- Mehra (P. R.) & Co.**, 56, Daryaganj.
- Mehra, Pirthi Raj, G.D.A., A. (1-7-49), F. (16-8-49), **P. R. Mehra & Co.**, 56, Daryaganj. (15)
- Mehra, Raj Paul, B.A., A. (8-2-52), **P. R. Mehra & Co.**, 56, Daryaganj. (2133)
- Mehra, Satyapal, B.A., (Hons.), M.A., A. (1-7-49), **Mehra & Co.**, 74, G. B. Road. (1019)
- Narain Prasad, B.A., (Com.), A. (21-3-50), **Jagdish Prasad & Co.**, Chandni Chowk. (1654)
- Nath Ahuja & Co.**, 21, Park Area, Karol Bagh.
- Nath, Gobind Ram, B.A., A. (1-7-49), **Nath Ahuja & Co.**, 21, Park Area, Karol Bagh. (932)
- †Rajagopalan, Seshadri, A. (2-2-53), 104/6, Kasturba Road, Daryaganj. (2386)
- Rajendra & Co.**, Nai Sarak.
- Rajendra Singh, B.A. (Com.), A. (30-1-52), **Rajendra & Co.**, Nai Sarak. (2128)
- Rallan (B. M.) & Co.**, Krishna Lodge, Adjoining Moti Talkies, Dewan Hall Road, Chandni Chowk.
- ‡Mohrimal, G.D.A., A. (1-7-49), F. (16-8-49), **B. M. Rallan & Co.**, Krishna Lodge, Adjoining Moti Talkies, Dewan Hall Road, Chandni Chowk. (316)
- Ramadorai Aiyar (G.) & Co.**, 104/1, Daryaganj.
- Ramadorai, Gopalan, B.A. (Hons.), A. (30-4-52), **G. Ramadorai Aiyar & Co.**, 104/1, Daryaganj. (2204)
- Ramaswami, Shermadevi Yegnaswami, B.A., G.D.A., A. (1-7-49), Assistant Accounts Officer, Delhi Electricity Board, Distribution Branch. (950)
- Relan, Ram Chand, A. (21-1-53), C/o Ganguram Mohanlal, Timber Merchants, Original Road, Paharganj, Delhi. (2366)
- Roy, Dilbagh, B.A., A.S.A.A., A. (1-7-49), F. (16-8-49), **Roy Malhotra & Co.**, Kashmere Gate. (202)
- Roy Malhotra & Co.**, Kashmere Gate.
- Sachdev (S. N.) & Co.**, 4, Kashmere Gate.
- Sachdev, Satindar Nath, G.D.A., A. (1-7-49), F. (3-5-50), **S. N. Sach Dev & Co.**, Kashmere Gate. (629)
- Sardar Bahadur & Co.**, 2842, Pacca Katra, Kinari Bazar.
- Saxena, Raj Bhushan, M.Com., A. (14-1-53), 3062, Kucha Raja Sohan Lal. (2357)
- Sethi (C. L.) & Co.**, 21, Daryaganj.
- Sethi, Chaman Lal, A. (8-8-50), **C. L. Sethi & Co.**, 21, Daryaganj. (1818)
- Sharma, Lajpat Rai, B.Com., A. (17-1-53), **Chandla Sharma & Co.**, 9, Madras House, Daryaganj. (2364)
- Soni (B. S.) & Co.**, 1413, Chandni Chowk, (Near Central Bank of India).
- Soni, Bal Bir Singh, B.A., F.S.A.A., A. (1-7-49), F. (11-9-50), **B. S. Soni & Co.**, 1413, Chandni Chowk, (Near Central Bank of India). (195)
- Srinivasan, V., A. (14-8-51), C/o Associated Hotels of India Ltd., Maidens' Hotel. (2048)
- Srivastava (H. C.) & Co.**, Dr. Ram Kishore Building, Dariba Kalan.
- Srivastava, Hem Chandra, B.A., (Com.), A. (6-12-50), **H. C. Srivastava & Co.**, Dr. Ram Kishore Building, Dariba Kalan. (1914)
- Suresh C. Mathur & Co.**, Mercantile Bank Buildings, Chandni Chowk.

**DELHI—(Contd.)**

†Talekar, Keshav Narhari, G.D.A., A. (1-7-49), 138, Naya Bazar. (713)

**Talwar (D. S.) & Co.**, 68, Khurshed Market, Sadar Bazar.

**Vaidyanath Aiyar (S.) & Co.**, 4, Kashmere Gate.

†Varadarajan, T. R., B.A., (Com.), A. (1-7-49), with **S. Vaidyanath Aiyar & Co.**, 4, Kashmere Gate. (1479)

Vasudev, Surendra Nath, B.A., A. (4-10-50), 26, Faiz Bazar, Daryaganj. (1874)

Ved Prakash, M.A., B.Com., A. (4-2-53), **D. Bhatia & Co.**, Sadar Bazar. (2391)

Venkatesan, V. S., B.A., A. (1-7-49), with **S. Vaidyanath Aiyar & Co.**, 4, Kashmere Gate. (792)

Vijayaraghavan, Vaduvur Sundaram, A. (1-7-49), F. (24-7-52), 4, Kashmere Gate. (1146)

**Walker, Chandlok & Co.**, Kashmere Gate.

**DELHI CANTT.**

†Luthra, Anirudhar Krishan, Plt. Off., A. (21-3-50), Officers' Mess, I.A.F., Palam. (1655)

**HISSAR**

**Saraf & Co.**, Bazar Khazanchian.

**Saraf, Dharam Pal Singh, B.Com., A. (16-10-51), Saraf & Co.**, Bazar Khazanchian. (2089)

**JULLUNDUR CITY**

**Dass & Co.**, Civil Lines.

Kapur, Arjan Das, A. (1-7-49), F. (12-1-50), **Dass & Co.**, Civil Lines. (597)

**Sharma (D.) & Co.**, General Motor Stand.

Sharma, Durga Das, B.A., G.D.A., A. (1-7-49), F. (16-8-49), **D. Sharma & Co.**, General Motor Stand. (406)

**Tacknait (S. L.) & Co.**, EF. 213/A, Railway Road.

Tacknait, Shiv Lal, G.D.A., G.D.C.A., A. (1-7-49), F. (11-11-49), **S. L. Tacknait & Co.**, EF. 213/A, Railway Road. (265)

**NAHAN (Sirmur Dist.)**

†Khanna, Krishan Gopal, B.A., A. (1-7-49), Chief Accountant, Nahan Foundry. (553)

**NEW DELHI**

Agrwala, Raja Ram, B.Com., A. (23-5-51), 34, Mahadeo Road, (2001)

**Ahuja (H. S.) & Co.**, 17, Regal Building.

Ahuja, Harbans Singh, B.Com., A. (1-7-49), F. (9-5-52), **H. S. Ahuja & Co.**, 17, Regal Buildings. (1067)

**Aiyar & Co.**, Lakshmi Buildings, Connaught Circus.

Arora, Gian Dev., A. (1-7-49), with **S. P. Chopra & Co.**, 'F' Block Connaught Place. (1230)

**Basant Ram & Sons**, Top Floor, Tropical Buildings, Connaught Circus.

†Basu, Sailendra Kumar, B.Sc., A.C.W.A. (Lond.) A. (1-7-49), Assistant Cost Accounts Officer, Ministry of Finance (I & C Division), Shahjehan Road. (741)

**Bhagat (D. R.) & Co.**, 17/4, Rajendranagar, Karol Bagh.

Bhagat, Desraj Rochiram, A. (2-5-51), **D. R. Bhagat & Co.**, 17/4, Rajendranagar, Karol Bagh. (1993)

**Bhalla (J. C.) & Co.**, Servants of India Insurance Co. Premises, 7, Prem House, Connaught Place.

Bhalla, Jagdish Chander, B.A., A. (1-7-49), F. (16-8-49), **J. C. Bhalla & Co.**, Servants of India Insurance Co., Premises, 7, Prem House, Connaught Place. (805)

†Bhandari, Prakash Nath, B.A., B.Com. (Lond.), A.C.A. (Eng. & Wales), A. (1-7-49), C/o The Comptroller & Auditor General of India, 3, Mansingh Road. (327)

**Bhargava (B. R.) & Co.**, Bhrigu Niwas, Chuna Mandi, Paharganj.

Bhargava, Bal Raj, B.A. (Com.), A. (1-7-49), **B. R. Bhargava & Co.**, Bhrigu Niwas, Chuna Mandi, Paharganj. (1436)

**Bhatia, Jagmohanlal, B.A., A.C.A. (Eng. & Wales), A. (1-7-49), A. F. Ferguson & Co.**, Scindia House, P.O. Box No. 24. (885)

## NEW DELHI—(Contd.)

**Bhatnagar (C. S.) & Co.**, 64, Regal Buildings.

Bhatnagar, Chetanya Swaroopa, M.A., B.Com., A. (1-7-49), F. (1-6-50), **C. S. Bhatnagar & Co.**, 64, Regal Buildings. (984)

**Chadha (T. R.) & Co.**, 64, Regal Buildings.

Chadha, Tilak Raj, B.A. (Hons.), A. (1-7-49), F. (14-6-51), **T. R. Chadha & Co.**, 64, Regal Buildings. (1056)

Chandiok, Swaraj, B.A., A. (1-7-49), F. (3-5-50), **Swaraj Chandiok & Co.**, No. 20-L, Connaught Circus. (979)

Chatrath, Jagdish Raj, B.A., A. (1-7-49), F. (12-3-50), **Soni Chatrath & Co.**, 8, Regal Buildings. (838)

**Chhabra (S. K.) & Co.**, C/o New Man King Restaurant, 2-G, Connaught Circus.

Chhabra, Satish Kumar, B.A. (Com.), A. (16-2-52), **S. K. Chhabra & Co.**, C/o New Man King Restaurant, 2-G, Connaught Circus. (2149)

†Chopra, Brij Mohan, B.Com., A. (17-2-53), with **A. F. Ferguson & Co.**, Scindia House. (2417)

**Chopra (S. P.) & Co.**, 'F' Block, Connaught Place, Radial Road No. 7.

Chopra, Suraj Prakash, B.A., B.Com. (Lond.), A.C.A. (Eng. & Wales), A. (1-7-49), F. (16-8-49), **Chopra Tandon & Co.**, [Incorporating **Chopra (S. P.) & Co.**, and **Tandon (P. L.) & Co.**], F-Block, Connaught Place, Radial Road No. 7. (547)

**Chopra Tandon & Co.**, F-Block, Connaught Place, Radial Road. No. 7.

†Das, Rohini Kanto, B.Sc., A.S.A.A., A. (1-7-49), Officer on Special Duty, Central Board of Revenue, North Block. (1273)

**Dinodia (S. R.) & Co.**, 22, Barakhamba Road.

Dinodia, Sadhu Ram, B.Com., LL.B., A. (1-7-49), **S. R. Dinodia & Co.**, 22, Barakhamba Road. (1093)

**Ferguson (A. F.) & Co.**, 'Scindia House', Curzon Road.

**Girish Chand & Co.**, 64, Regal Buildings.

Girish Chand, B.A. (Hons.), A. (1-7-49), **Girish Chand & Co.**, 64, Regal Buildings. (1424)

Goel, Vishwa Nath, B.A. (Com.), A. (1-7-49), 64, Queensway, Post Box No. 17. (632)

Gupta, Hans Raj, B.Com., LL.B., A. (3-3-52), with **S. P. Chopra & Co.**, F, Block, Connaught Place, Radial Road No. 7. (2174)

†Gupta, Purshottum Lal, B.A., A. (1-7-49), Assistant Accounts Officer, Employees' State Insurance Corpn. (Ministry of Labour). (1083)

†Gurpal Singh, A.S.A.A., A. (1-7-49), Finance & Accounts Officer, Office of Custodian Evacuees Property, P. Block. (24)

Jain, Jla Lal, B.A., A. (6-1-50), **Sodhbans & Co.**, 'Dilbar Building', Original Road, Paharganj. (1650)

Jain, Megh Kumar, B.A. (Com.) (Hons.), A. (9-1-53), with **V. Sahai & Co.**, 36/G, Connaught Circus. (2353)

Jan, Rahim Ahmed, A. (1-7-49), C/o **Chopra Tandon & Co.**, 'F' Block, Connaught Circus, Radial Road No. 7. (1135)

Kapoor, Bhim Sen, A. (1-7-49), F. (26-1-50), **K. B. Sen & Co.**, 'H' Block Tropical Insurance Buildings, Connaught Circus. (452)

**Kapoor (D. P.) & Co.**, 'N' Block, Opposite Scindia House, Connaught Circus.

Kapoor, Durga Pershad, B.Com., A. (1-7-49), F. (18-2-53), **D. P. Kapoor & Co.**, 'N' Block, Opposite Scindia House, Connaught Circus. (1197)

**Kapur (A. N.) & Co.**, 32-H, Connaught Circus.

Kapur, Amar Nath, B.Com., LL.B., G.D.A., A. (1-7-49), F. (19-1-50), **A. N. Kapur & Co.**, 32-H, Connaught Circus. (431)

†Kapur, Dharam Dev, A. (1-7-49), 2, Keeling Road. (869)

**Kapur (N. D.) & Co.**, 'B' Block, Connaught Place.

Kapur, Narain Das, G.D.A., A. (1-7-49), F. (16-8-49), **N. D. Kapur & Co.**, 'B' Block, Connaught Place. (205)

## NEW DELHI—(Contd.)

Kapur, Sri Chand, B.A., A. (1-7-49), F. (11-9-50), **Soni Chatrath & Co.**, 8, Regal Buildings, Connaught Place. (904)

†Karnik, Shantaram Trimbak, B.A., A. (4-1-52), Manager, Industrial Finance Corpn. of India, U.S. Hospital Building, Keeling Road. (2123)

**Khanna (K. C.) & Co.**, 9665, Gobind Mansion, Connaught Circus.

Khanna, Krishna Chandra, A. (1-7-49), F. (16-8-49), **K. C. Khanna & Co.**, 9665, Gobind Mansion, Connaught Circus. (723)

**Khanna (P. N.) & Co.**, 35, Regal Buildings, Connaught Place.

Khanna, Prem Nath, B.A., A. (1-7-49), **P. N. Khanna & Co.**, 35, Regal Buildings, Connaught Place. (1072)

**Khetarpal (M. R.) & Co.**, 5, Naiwala, Karol Bagh.

Khetarpal, Mulk Raj, A. (21-3-50), **M. R. Khetarpal & Co.**, 5, Naiwala, Karol Bagh. (1671)

†Khullar, Ranjit Rai, B.A., A. (26-2-52), C/o Mrs. R. L. Oberoi, 5, Canning Lane (2167)

**Madan (R. L.) & Co.**, 8/4, Western Extension Area, Karol Bagh.

Madan, Raghunandan Lal, B.A., A. (27-2-52), **R. L. Madan & Co.**, 8/4, Western Extension Area, Karol Bagh. (2168)

†Madhok, Shanti Sarup, A. (5-7-50), 13-A/10, W. E. Area, Pusa Road, Near Concrete Building, Karolbagh. (1781)

†Mani, Rama, G.D.A., A. (1-7-49), F. (16-1-51), 23, Meena Bagh, King Edward Road. (294)

**Marwah (R. N.) & Co.**, 4/80, Queensway.

Marwah, Rajendra Nath, B.Com., A. (1-7-49), F. (16-8-49), **R. N. Marwah & Co.**, 4/80, Queensway. (933)

Marwaha, Shiv Prakash, A. (28-12-50), **S. Prakash & Co.**, 16/90, Connaught Circus. (1931)

†Nagarajan, T. V., B.A. (Com.), A. (1-7-49), 40-D, Raja Bazar. (1471)

†Narayanaswami, Guruswami Sastri, B.A., A. (1-9-51), No. 4, Asoka Road. (2071)

Narayanaswamy Aiyar, Papanasam Swaminathan, A. (1-7-49), F. (29-5-50), **Aiyar & Co.**, Lakshmi Building, Connaught Circus. (835)

**Pal (M.) & Co.**, 64, Regal Buildings, Connaught Place.

Pandya, Balak Ram, A. (1-7-49), F. (16-8-49), **Basant Ram & Sons**, Tropical Buildings, Connaught Circus. (21)

**Prakash (S.) & Co.**, 16/90, Connaught Circus.

Rai, Raghu Nath, G.D.A., A. (1-7-49), F. (16-8-49), **Chopra Tandon & Co.**, 'F' Block, Connaught Place, Radial Road No. 7. (552)

**Raj, K. Tandon & Co.**, 20-B, Connaught Place.

†Rajendranath, B.A. (Com.) (Hons.), Flg. Off., A. (12-11-49), 306, Wing, C/o 56, A.P.O. (1617)

Rajkumar, B.A. (Com.), A. (21-4-50), **Raj & Raj**, 151, Shan Nagar, Lodhi Estate Road No. 2. (1701)

**Raj & Raj**, 151, Shan Nagar.

**Ramanand Aiyar (S.) & Co.**, Tropical Insurance Buildings, 'H' Block, Connaught Circus.

Ramanandham, S., A. (1-7-49), **S. Ramanand Aiyar & Co.**, Tropical Insurance Buildings, 'H' Block, Connaught Circus. (1217)

†Ranganathan, T. S., B.Sc., A. (22-7-50), Accountant, C/o Associated Tube Wells Ltd., 12, Scindia House. (1807)

†Rao, Pathunmdi Venkata, M.A., Plt. Off., A. (1-7-49), S. No. 33, Central Vista Hostel, Queensway. (1460)

†Saha, Asutosh, B.Sc., A. (1-7-49), Assistant Cost Accounts Officer, Ministry of Finance (Industry & Commerce Division), Government of India, **Shahjehan Road**, (583)

**Sahai (V.) Co.**, 36-G, Connaught Circus, Opp. 90 Block.

## NEW DELHI—(Contd.)

Sahai, Vishnu, B.A., F.S.A.A., A. (1-7-49), F. (16-8-49), **V. Sahai & Co., 36-G, Connaught Circus, Opp. 90 Block. (443)**

†Sahgal, Amrit Lal, B.A., LL.B., A. (1-7-49), Income-tax Appellate Tribunal, **8-A, Lodi Estate. (189)**

**Sankar Aiyar (V.) & Co., Scindia House.**

†Sarma, Gollakota Venkata Laxmana Surya Somayaji, G.D.A., A. (10-4-51), C/o **Burmah-Shell Co., Connaught Circus. (1985)**

**Sen (K. B.) & Co., 'H' Block, Tropical Insurance Buildings, Connaught Circus.**  
†Sharma, Prem Nath, B.A. (Com.), LL.B., A. (43-9-50), with **A. F. Ferguson & Co., Scindia House. (1869)**

†Sharma, Shambhu Nath, M.Com., A. (15-12-49), Accountant, **World Health Organisation, Patiala House. (1629)**

**Sodhbans & Co., Dilbar Building, Paharganj.**

Sodhbans, Prem Singh, A. (1-7-49), F. (16-8-49), **Sodhbans & Co., Dilbar Building, Original Road, Paharganj. (23)**

†Sondhi, Sushil Kumar, B.A., A. (1-7-49), Superintendent of Advances, Rehabilitation Finance Administration, 'M' Block, Central Secretariat. (1178)

**Soni Chatrath & Co., 8, Regal Buildings.**

Soni, Kishen Prasada, F.S.A.A., A. (1-7-49), F. (13-10-49), **Soni Chatrath & Co., 8, Regal Buildings, Connaught Place. (190)**

†Srinivasan, E. V., B.A., I.A.A.S., A. (11-9-52), Office of the Comptroller & Auditor General of India, 3, Mansing Road, New Delhi. (2278)

†Srinivasan, Ramaswami, A. (19-8-50), Chief Accounts Officer, Delhi Road Transport, Scindia House. (1838)

†Suneja, Latha Ram, B.A. (Hons.), A. (17-5-50), C/o Suneja Book Centre, Below Madras Hotel, Connaught Circus. (1722)

Suri, S. P., M.A., LL.B., A. (1-7-49), F. (24-7-52), 17, Barakhamba Road. (1147)

**Swaraj Chandiok & Co., 20-L, Connaught Circus.**

Tandon, Raj Kishore, B.A. (Hons.), A. (21-9-49), **Raj K. Tandon & Co., 20-B, Connaught Place. (1595)**

Uppal, Vishnu Bhagwan, B.A., LL.B., A. (8-8-52), 6, Kushak Road. (2245)

†Vaish, Jai Narain, M.A. (Com.), G.D.A., A. (1-7-49), F. (16-8-49), 56, Ramnagar, Kutab Road. (404)

**Venkataraman (M. R.) & Co., 54, Queensway.**

Venkataraman, M. R., A. (1-7-49), F. (16-8-49), **M. R. Venkataraman & Co., 54, Queensway. (845)**

†Venkataraman, Subrahmania, B.A., G.D.A., A. (1-7-49), Secretary, Council of the Institute of Chartered Accountants of India, Room No. 99, Gurdwara Road Hutments. (558)

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## SIMLA—(Contd.)

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## LONDON—(Contd.)

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- †Howitt, Harold Gibson, A. (1-7-49), C/o Peat Marwick Mitchell & Co., 11, Ironmonger Lane. (1358)
- †Howorth, Thomas, A. (1-7-49), C/o Price Waterhouse & Co., 3, Frederick's Place, Old Jewry. (1520)
- †Lahiri, Rabindranath, A.S.A.A., A. (15-5-52), India Audit Office, Office of the High Commissioner for India, 55, Jermyn Street. (2212)
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- †Olivier, William Herbert, A. (1-7-49), C/o Peat Marwick Mitchell & Co., 11, Ironmonger Lane. (1368)
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- †Coates, Joseph Michael Smith, O.B.E., A. (1-7-49), C/o Price Waterhouse & Co., 31, Mosley Street. (1522)
- †Kellest, Frank Maynard, A. (1-7-49), C/o Price Waterhouse & Co., 31, Mosley Street. (1523)

## PONDICHERRY

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- †Venkataraman, Anarai Ganesa, A. (15-5-50), Assistant Accountant, Best & Co., Societe Anonyme, Rodier Mills. (1714)

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†Patel, Dahyabhai Shankerbhai, B.Com., G.D.A., A. (1-7-49), D. S. Patel & Co., 42, Mogul Street. (241)

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G. BASU,  
President.